Dec 16 1861

773

Mr Justice Clifford

SUPREME COURT OF THE UNITED STATES.

No. ~~108~~. 32.

JOHN D. HAGER, APPELLANT,

vs.

JOHN R. THOMSON, EDWIN A. STEVENS, JAMES NEILSON, AND THE SAID JOHN R. THOMSON, EDWIN A. STEVENS, JAMES NEILSON, ROBERT F. STOCKTON AND RICHARD STOCKTON, TRUSTEES OF THE NEW BRUNSWICK STEAMBOAT AND CANAL TRANSPORTATION COMPANY.

APPEAL FROM THE CIRCUIT COURT OF THE UNITED STATES FOR THE DISTRICT OF NEW JERSEY.

G. S. GIDEON, Printer, 511 Ninth street, Washington, D. C.

US Bonds

Mr Justice [redacted]

Clifford

SUPREME COURT OF THE UNITED STATES.

No. 108.

JOHN D. HAGER, APPELLANT,

vs.

JOHN R. THOMSON, EDWIN A. STEVENS, JAMES NEILSON, AND THE SAID JOHN R. THOMSON, EDWIN A. STEVENS, JAMES NEILSON, ROBERT F. STOCKTON AND RICHARD STOCKTON, TRUSTEES OF THE NEW BRUNSWICK STEAMBOAT AND CANAL TRANSPORTATION COMPANY.

APPEAL FROM THE CIRCUIT COURT OF THE UNITED STATES FOR THE DISTRICT OF NEW JERSEY.

INDEX.

	Original.	Print.
Bill of complaint	1	1
Amendments to bill	33	36
Answer to original bill	55	60
" amended bill	106	107
Testimony in the case	137	135
Testimony of Aaron Robertson	137	135
" Alfred Decker	154	152
" Samuel Thomson	204	198
" William F. Freeman	251	242
" Benjamin Fish	297	286
" William H. Thomson	304	292
" William T. Anderson	315	302
" Abraham S. Neilson	467	446
" William H. Gatzmer	501	477
" Ira Bliss	586	559
" Lewis Golding	609	581

GIDEON, Print.

	Original.	Print.
Testimony of Richard F. Loper	613	584
" Lawrence Fisher	620	591
" Richard Stockton	631	602
" Joel G. Sweet	645	614
" Isaac Fisher	648	617
" Miles C. Smith	658	625
" Mary H. Platt	667	634
" Alfred Decker	669	635
" William S. Freeman	678	643
" Asa Whitehead	694	658
" William Halsted	697	660
" William H. Gatzmer	701	665
Petition of appeal	703	666
" appeal	712	669
" appeal	723	672
" appeal	733	675
" appeal	743	678
Appeal bond	753	681
Petition of appeal	755	683
Order granting appeal, &c	763	686
Affidavit of service of appeal	764	686
Certificate of clerk	766	687
Writ of certiorari and return	767	687
Citation and return	769	688
Replications to defendants' answer	771	689
Orders of court	774	690
Decree	779	693
Certificate of clerk	780	693

United States of America, District of New Jersey.—In equity.

To the Judges of the Circuit Court of the United States for the District of New Jersey:

John D. Hager, of Poughkeepsie, and a citizen of the State of New York, brings this his bill against John R. Thomson, of Princeton, Edwid A. Stevens, of Hoboken, and James Neilson, of New Brunswick, all citizens of the said State of New Jersey, and against the said John R. Thomson, of Princeton, Edwin A. Stevens of Hoboken, and James Neilson, of New Brunswick, and Robert F. Stockton and Richard Stockton, of Princeton, and citizens of the State of New Jersey; which said John R. Thomson, Edwin A. Stevens, James Neilson, Robert F. Stockton, and Richard Stockton, are the last directors, and, according to the laws of the said State of New Jersey, trustees of the New Brunswick Steamboat and Canal Transportation Company, a corporation created by a certain law of the said State of New Jersey, made and passed for that purpose, and which exercised its powers within the said State of New Jersey; which said corporation is dissolved by the expiration of the time in said law fixed and limited for its existence; and James Bishop and Martin A. Howell, of the city of New Brunswick, citizens of the State of New Jersey, the defendants.

And thereupon your orator complains and says, that your orator, on or about the 25th day of March, in the year of our Lord one thousand eight hundred and forty-seven, then being the owner of seven shares and two third parts of one share of the capital stock of the said The New Brunswick Steamboat and Canal Transportion Company, (hereinafter called The New Brunswick Company,) of which he had been the owner from the organization of the said New Brunswick Company, in the year eighteen hundred and thirty-one, to that time; filed his bill in the court of chancery of the State of New Jersey, against the said John R. Thomson, Edwin A. Stevens, and James Neilson, directors of the said New Brunswick Company, charging them as such directors, and said Edwin A. Stevens also as superintendent of the business of said Company, of divers breaches of trust and frauds in the management of the affairs of said Company, and praying for an account of the business of said Company, and other relief, as in and by said bill, now on file in the clerk's office of said court, doth and may more fully and at large appear.

And your orator further shows, that the said defendants in said bill filed their answer to the same in the month of April then next following; and your orator filed his replication thereto, and

proceeded to take testimony in support of his said bill; and that before the examination of his witnesses was completed, propositions of compromise were made on behalf of the said defendants in said suit, which were entertained by your orator in a spirit of conciliation.

And your orator further shows, that pending said suit, and before the compromise and settlement hereinafter stated, your orator and the said James Bishop, and Martin A. Howell, purchased four other shares of the stock of the said New Brunswick Company, which were transferred to and held by the said James Bishop for himself, the said Martin A. Howell, and your orator, each being the owner of and entitled to the one-third part thereof.

And your orator further shows, that through the said Robert F. Stockton, who was the agent of the saidNew Brunswick Company, and the said defendants in said suit, it was agreed and arranged that the said suit should be compromised and settled in the manner and upon the basis hereinafter particularly mentioned and set forth.

And your orator further shows, that the said New Brunswick Company, from its organization in eighteen hundred and thirty-one to the time of the filing of your orator's said bill, had carried on the business of the transportation of passengers, goods, wares, and merchandise, and other freights, to and from the city of New Brunswick, in the State of New Jersey, and the city of New York, and to and from intermediate places on the route, by means of their steamboats, Napoleon and Raritan; and that in the year 1835, the said New Brunswick Company also commenced and became engaged in other business; that is to say, in the transportation of goods, wares, coal, and merchandise, to and from the cities of New York and Philadelphia, by way of the Camden and Amboy railroad, and the Delaware and Raritan canal, and in towing boats to and from the termini of said canal on the rivers Delaware and Raritan, to and from New York and Philadelphia, and continued in said business until eighteen hundred and forty-six, and partially until eighteen hundred and forty-seven; and that for the purpose of carrying on the said last mentioned business of transportation and towing, they provided themselves with, or had the control of, all necessary means and appliances, and did carry on a large business, far exceeding the amount thereof, as rendered at a meeting of the stockholders of said New Brunswick Company, hereinafter mentioned.

And your orator further shows, that in the month of May, in the year eighteen hundred and thirty-one, Abraham S. Neilson, of New Brunswick, was appointed, and from thence, during the existence of said New Brunswick Company, continued to be the

treasurer of said New Brunswick Company; that he kept his office and books, as such treasurer, at New Brunswick; that the books so kept by the said treasurer contained only the accounts of the business done by the said steamboats Napoleon and Raritan, and a sloop, the James Bennett, owned by the said New Brunswick Company, for some short time, and then sold. And your orator charges that the said treasurer did not keep any account of the other business of the said New Brunswick Company; nor did he receive all or any part of the proceeds of such business as such treasurer, as he ought to have done, and would have done, had the business been fairly and regularly conducted.

And your orator further shows, that in order to carry on the said business of transportation and towing, the said New Brunswick Company, during and after the year 1835, established, or were the proprietors of, the following lines:

1st. The Railroad Transportation line, by the way of the Camden and Amboy railroad.

2d. The Freight Barge line, by the way of the Delaware and Raritan canal.

3d. The Canal Coal Barge line, by way of said canal.

4th. The Steam Towing line, for towing barges and boats to and from the termini of the canal, on the rivers Raritan and Delaware, and Philadelphia and New York. There may have been other lines, but your orator cannot state what they were, as he does not know.

And your orator further shows, that one of the abstract accounts hereinafter set forth, contained, or purported to contain, all the business of the said New Brunswick Company, except the business of the steamboats Napoleon and Raritan, from the 1st day of January, 1835, to the 2d day of April, 1847, inclusive, and was reported by a committee of stockholders appointed to examine and ascertain the correctness of the same, at a meeting of the said New Brunswick Company, held in New Brunswick, on the 3d day of April, 1847, in the presence, and with the approval, among others, of the said defendants in said former suit. That the said abstract account was, at said meeting, treated and represented as containing a true, fair, and just account of all the business of the said New Brunswick Company therein named, and the receipts from and the expenditures thereof. And subsequently, and on or about the 2d day of September, 1847, at the office of the said treasurer, in the city of New Brunswick, your orator procured a copy of the said abstract account, which account is to the purport following, to wit:

	Expenditures.	*Receipts.*	*Profits.*	*Losses.*
1835.				
Railroad transportation.....	$151,713 98	$176,184 67	$24,470 69	
Freight barges.....	29,463 62	23,912 80		$5,550 82
Coal "	7,313 17	3,722 26		3,590 91
Steam-towing & gen. ac't...	19,620 43	17,260 97		2,359 46
Error.....	20 00	20 00		
A. S. Neilson, cash paid....	9,706 46			9,706 46
1836.				
Railroad transportation.....	173,413 05	244,286 31	70,873 26	
Freight barges.....	10,044 61	14,641 37	4,596 76	
Coal "	25,089 82	24,721 71		368 11
General account.....	26,492 37	25,764 17		728 20
1837.				
Railroad transportation.....	151,759 73	205,377 01	53,017 28	
Freight barges.....	6,130 06	12,397 68	6,267 62	
Coal "	31,045 33	27,368 87		3,676 46
General account.....	94,275 81	35,431 62		58,844 19
1838.				
Railroad transportation.....	160,893 83	214,068 63	53,174 80	
Freight barges.....	11,048 38	16,106 05	5,057 67	
Coal "	17,706 01	12,971 12		4,734 89
General account.....	92,402 69	48,150 62		44,252 07
1839.				
Railroad transportation.....	201,936 25	245,255 25	43,319 00	
Freight barges.....	10,024 02	13,392 88	3,368 86	
Coal "	44,595 03	37,608 97		6,986 06
General account.....	108,995 50	31,315 96		77,679 54
1840.				
Railroad transportation.....	173,735 64	197,011 39	23 275 75	
Freight barges.....	9,484 17	20,112 73	10,628 56	
Coal "	44,388 03	42,000 14		2,387 89
General account.....	48,894 88	34,273 99		14,620 89
1841.				
Railroad transportation.....	205,778 89	229,775 94	23,997 05	
Coal barges.....	36,496 77	44,892 28	8,395 51	
Freight "	9,363 59	21,163 00	11,799 41	
General account.....	30,765 85	23,494 81		7,271 04
1842.				
Railroad transportation.....	200,491 28	194,305 90		6,185 38
Freight barges.....	10,148 64	17,258 68	7,110 04	
Steam-towing.....	26,588 69	14,768 93		11,819 76
Coal barges.....	22,087 09	16,952 43		5,134 66
General account.....	4,408 19	4,768 38	360 19	
1843.				
Railroad transportation.....	265,159 48	272,399 61	7,240 13	
Freight barges.....	10,803 94	26,301 01	15,497 07	
Coal "	25,748 91	27,318 25	1,569 34	
Steam-towing.....	41,268 82	65,939 08	24,670 26	
General account.....	32,644 55	3,589 00		29,055 55
1844.				
Railroad transportation.....	314,960 29	324,122 33	9,162 04	
Freight barges.....	16,899 96	34,337 45	17,437 49	
Steam-towing.....	75,935 50	73,479 22		2,456 28
Coal barges.....	37,201 92	36,098 63		1,103 29
General account	63,717 86	41,068 12		22,649 74
1845.				
Railroad transportation.....	346,872 36	350,005 13	3,132 77	
Steam-towing.....	137,237 52	178,613 24	41,375 72	
Coal barges.....	42,490 86	43,317 69	826 83	
General account.....	132,292 44	32.082 01		100,210 43
Freight barges.....	22,703 27	43,058 57	20,355 30	
1846.				
Railroad transportation.....	142,430 85	146,719 78	4,288 93	

Steam-towing	29,616 50	1,325 09		28,291 41
General account	48,063 23	13,975 39		34,087 84
Freight barges	26,514 23	38,254 75	11,740 52	
Coal	36,872 18	37,277 78	405 60	
1847 to April 2d.				
Freight barges	4,572 43			4,572 43
Coal "	3,622 85	126 67		3,496 18
General account	277 84	26,219 73	25,941 89	
	$4,064,209 45	$4,106,366 05	$533,976 54	$491,819 94
	42,156 60			42,156 60
	$4,106,366 05			$533,976 54

E. A. Stevens....$14 400 20
Cash..... 27,756 40

$42,156 60

And your orator further shows, that on the said 2d day of September, 1847, your orator, with his counsel, attended at the office of the said treasurer in New Brunswick, and examined certain books of the said New Brunswick Company, kept by William T. Anderson in New York, and were engaged in such examination for about six hours, with some of the larger and general items of accounts in said books; but that they did not nor could they have in that time made any critical examination of the said books; nor could there have been anything of an approach made towards ascertaining the correctness of said abstract account or books; nor were the original books of entries there present.

And your orator further shows that the said New Brunswick Company have a set of books kept in Philadelphia, and for some years by William H. Gatsmer, or under his control and direction, in which are entered, among other things, all the monthly and other settlements of the business of the said New Brunswick Company, or the proceeds and results thereof; which said monthly or other settlements were regularly made from the commencement of said business, during the whole continuance thereof. And it may be that the said books contain a fair statement of such business, in addition to the said last named books.

The said New Brunswick Company had other books kept in New York and Philadelphia, which contain the daily operations of said New Brunswick Company, in the business of the said lines; from which said books and the manifests and waybills for freights carried, and receipts and vouchers for moneys paid, the said monthly and other settlements were made out and carried to the said books kept by said Gatsmer. That the said New Brunswick Company have another set of books now kept, or formerly kept, by said Anderson in New York, which your orator charges were the only books of the said New Brunswick Company, containing any accounts of said business in said abstract account, ever

exhibited to your orator; which said books your orator charges are not true books, were not made during the progress of said business, are partial extracts and copies in part from some other books of said New Brunswick Company; and although your orator does not charge, that the said Anderson has from any bad motive kept his said books as they appear, yet that the entries therein made are to a very great extent made by directions given him from time to time, either verbally or in writing, or both, and that, too, of matters and transactions that had long previously passed; which directions are and were false and fraudulent, and intended to deceive and defraud the stockholders.

And your orator further shows, that on the said 2d day of September, 1847, the said treasurer rendered unto your orator an abstract account of the business done by the steamboats Napoleon and Raritan, as kept in his books, showing the receipts and expenditures, profits and loss, of that business, from the first day of June, 1831, to the first day of February, 1847; and also, the amounts of dividends of profits that had been made and paid to the stockholders of said New Brunswick Company, from the business of said steamboats, which said abstract steamboat account is of the tenor and purport following, that is to say:

Statement of Steamboat Account.

	Expenditures.	Receipts.	Gain.	Loss.	Dividends.
From June 1st, 1831,					
To Oct. 28, 1831	$4,638 53	$9,972 32	$5,333 79		$5,000 00
" June 15, 1832	8,929 63	12,241 75	3,312 12		3,000 00
" Feb'y 9, 1833	14,787 27	27,468 61	12,681 34		11,000 00
" Dec'r 4, 1833	19,438 52	28,457 96	9,019 44		9,000 00
" Mar. 19, 1835	18,205 44	25,879 34	7,673 90		10,000 00
" Jan. 16, 1836	14,686 77	25,569 76	10,882 99		
" Mar. 15, 1837	27,558 61	25,590 04		1,968 57	8,000 00
" Jan. 18, 1838	16,385 34	26,422 70	10,037 36		8,000 00
" Mar. 1, 1839	18,238 82	28,095 27	9,856 45		8,000 00
" Feb. 28, 1840	23,230 83	26,947 74	3,716 91		10,000 00
" Feb'y 1, 1841	23,673 52	26,390 82	2,717 30		10,000 00
" Jan. 10, 1842	23,752 34	25,541 34	1,789 00		8,000 00
" Jan. 25, 1843	21,050 76	29,069 41	8,018 65		8,000 00
" Feb. 1, 1844	22,960 57	31,418 22	8,457 65		8,000 00
" Feb. 1, 1845	23,534 60	34,689 89	11,155 29		8,000 00
" Feb. 20, 1846	25,104 14	38,324 95	13,220 81		10,000 00
" Feb'y 1, 1847	23,252 10	40,667 16	17,415 06		10,000 00
	$329,427 79	$462,747 28	$135,288 06	$1,968 57	$134,000 00
		329,427 79	1,968 57		133,319 49
Balance net profits,		$133,319 49	$133,319 49		$680 51

By said account it appears that the net earnings of the said New Brunswick Company, from the business of the said steamboats for the time therein embraced, were $133,319 49, and that the dividends paid were $134,000 00, the difference being a balance of $680 51 due to the said treasurer.

And your orator further shows, that the said Robert F. Stockton, after the 2d day of September, 1847, as the agent of the said New Brunswick Company, and the said Edwin A. Stevens, James Neilson, and John R Thomson, and who was also interested in the said New Brunswick Company, and in the Camden and Amboy Railroad and Transportation Company, and the Delaware and Raritan Canal Company, called upon William Halstead, esquire, the counsel of your orator, to ascertain whether there could not be an amicable settlement of the matters involved in said suit, including the said four other shares, made this proposition, which resulted in an agreement to settle the said matters on this basis; that is to say, the said New Brunswick Company and the defendants in said suit agreed to purchase the said stock of your orator, and the said four other shares, held in the name of the said James Bishop as aforesaid, and to pay to your orator therefor such price and sum as upon a fair examination of the affairs of said New Brunswick Company, and a proper and fair estimate of its moneys, property, and assets the said stock might be found to be worth, preparatory measures were taken and an arrangement was made to have a meeting at the Princeton basin, on the 13th day of January, eighteen hundred and forty-eight, to carry out and complete such agreement of compromise, and sale and purchase of said stock; and in pursuance of such arrangement, your orator and his counsel did meet the said Robert F. Stockton, on the day fixed, at the Princeton basin. William T. Anderson, the book-keeper of the said New Brunswick Company in New York, and William H. Gatsmer, the agent in Philadelphia, also attended.

Your orator from the examination, partial as it was, made by your orator and his counsel at the treasurer's office as aforesaid, of the books kept by said Anderson in New York, and from the assurances of the correctness of the said abstract account taken from said last named books, which assurances were given and made, as well at the said meeting of the stockholders in April, previous, and renewed by the other parties attending the said meeting at the Princeton basin, was induced to believe that said abstract account was true and correct, and contained a general but fair statement of all the business and operations of the said New Brunswick Company in respect of the matters therein included, and a just and honest account of the moneys that had been received and all the disbursements that had been made during the period of time therein embraced. The said abstract account and only some of the said books of said New Brunswick Company kept by said Anderson were produced, but the books kept by said company in Philadelphia were not produced at said meeting; nor did your orator know at that time that there were any such books, nor did he then know in what manner the said books so kept by said

Anderson were made up and kept. The said William T. Anderson and said William H. Gatsmer assisted in explaining the said books kept by the said Anderson in New York, and assured your orator of their correctness and accuracy; that your orator relying on said assurances of the correctness and honesty of said abstract account and said books, having no personal knowledge of the details of the business therein contained, and believing at the time that he was dealing with men of integrity, did not question the correctness of said abstract account, but assumed that it was right, and made no examination of the said books there produced, except that your orator and his counsel directed their attention mainly to an examination of the large expenditures charged under the head "General Account." After the examination of the said items, "general account" was made, so far as there was opportunity during the short time allowed, the receipts and expenditures of the said several lines named in the said abstract account were charged and credited to your orator, as they were and are entered in the said abstract account hereinbefore first inserted and set forth, a condensed statement whereof is as follows, to wit:

Railroad Transportation.

Receipts	$2,799,512 15	
Expenditures	2,489,145 53	
Net earnings		$310,366 62

Canal Freight Barge Line.

Receipts	$280,937 97	
Expenditures	177,201 92	
Net earnings		103,736 05

Steam Towing Company.

Receipts	$351,386 53	
Expenditures	330,267 46	
Net earnings		21,119 07
Total		435,221 74

Dr. *Canal Coal Barge Line.*

Expenditures	$374,657 97	
Receipts	354,376 80	
		20,281 17
Balance of net earnings		414,940 57

General Account.

	Expenditures	$683,211 21	
40	Error	20 00	
		683,231 21	
	Receipts	$320,133 70	
	Error	20 00	
		320,153 70	
			$363,077 51
	Balance		51,863 06
	Dr. to cash paid A. S. Neilson		9,706 46
50	Balance of earnings as per abstract account...		$42,156 60

And your orator further shows, that he was induced to believe, by the assurances of the said Anderson, Gatsmer, and Robert F. Stockton, that the said balance of profits of $42,156 60 was the correct balance of the net earnings of the said business, embraced in the said abstract account, and that the said account was accurate and honest in all its parts.

And your orator further shows, that after it was agreed that the said sum of $42,156 60 was the true and correct balance of the net earnings of the said New Brunswick Company, from the business contained in the said abstract account first above set forth, a valuation was then made by the said Robert F. Stockton as
10 agent as aforesaid, and a party interested in the same, and your orator, and agreed upon, of all the said property, real and personal, of said New Brunswick Company; which valuation so made was added to the said balance of said net earnings, and thereby it was finally ascertained that the value of the entire property and estate of said New Brunswick Company, real and personal, and funds, was about $289,000. And your orator did, upon payment to him of his proportionate part of said last named sum, transfer the said stock so owned by him and standing in his own name, to the said New Brunswick Company by the direction of the said Robert F. Stockton, agent as aforesaid, and the
20 said James Bishop, for the same proportionate price, and by the like direction transferred to the said New Brunswick Company the said four other shares of said stock, all of which said stock was paid for by the funds of the said New Brunswick Company.

And your orator further shows and charges, that since the said compromise and settlement at the Princeton basin, he has discovered and now charges, that the said abstract account was and is false and fraudulent in a great many particulars, and that large sums of money were unfairly and fraudulently charged therein as

disbursements and debts of said New Brunswick Company; and that large sums of money have been received by the said New Brunswick Company and its agents, that were not, and are not, credited in the said abstract account to the said New Brunswick Company; and that by means of the said fraudulent suppressions of credits and fraudulent charges, the entire amount of the assets and estate of the said New Brunswick Company were and are greatly reduced below their actual and real amount and value; and that your orator having been induced by the said fraudulent suppressions of credits and fraudulent charges, under the assurances aforesaid, that the said abstract account was correct, to make and conclude the said compromise and settlement at the Princeton basin, your orator is entitled to have the same corrected and reformed, and to have a fair account made and taken of the entire property and estate of said Company, and to be paid such addititional sum of money for his said stock standing in his own name, and his proportionate part of his interest in the said four other shares of said stock, as the same may be found to have been worth.

And your orator further shows, that he has a right to have the frauds and errors committed against him in the said abstract account, compromise and settlement reformed and corrected, more especially as the directors and managers of the said New Brunswick Company never have, and never pretended that they have made, any statement or account of the business and affairs of said New Brunswick Company, and submitted the same to the stockholders of said Company at any meeting of said stockholders, or otherwise, except the said abstract account presented at the said meeting in April, eighteen hundred and forty-seven, but, on the contrary, the business of the said New Brunswick Company contained in the said abstract account has been kept entirely distinct and separate from their other business, and their leading manager and superintendent, the said Edwin A. Stevens, has declared that he managed the business of the said Company as a close corporation; and that none of the books, papers, vouchers, or accounts should be shown, or its business and affairs exposed to the examination of the stockholders thereof.

And your orator further charges and shows, that the said abstract account is untrue and fraudulent in many important items and particulars, which would have fully appeared, had all the books, vouchers, papers, manifests, way-bills, receipts, and other papers of the said New Brunswick Company, been fully and without reserve submitted for a thorough examination, and the necessary time given, and the proper and intelligent assistance been afforded, as your orator has subsequently ascertained; and your orator, since the said compromise at the Princeton basin, has discovered that the frauds hereinafter set forth were

committed against him in the said settlement and compromise, by means whereof, your orator, in the said compromise and settlement, was deceived and defrauded in the valuation of his said stock, and the said four shares of stock in which he was interested as aforesaid, and thereby induced to take for the same a price far below and less than the value thereof estimated, and based upon the principles of compromise and settlement herein before stated and agreed upon by the parties thereto, as herein before stated.

And your orator further shows and charges, that since the said settlement and compromise he has discovered that the frauds following were committed against him; that is to say:

That in the said abstract account, under the head "general account," as contained in the books kept by said Anderson in New York for the years 1837 and 1845, are included the following charges, and in said settlement and compromise were allowed by your orator, and to the amount thereof lessened the value of the assets and property of the said New Brunswick Company, and by consequence the value agreed to be paid for your orator's said stock, and his proportion of the said four other shares of said stock, to wit:

1837.	To cash for dividends.....	$8,000 00
1840.	" "	10,000 00
1841.	" "	8,000 00
Amounting in the whole to the sum of.....		$26,000 00

Which said charges your orator avers have been and are now made in the books of the said treasurer, A. S. Neilson, kept by him in New Brunswick, and the same have been allowed to the said treasurer; and your orator charges, that the said charges in said books kept by said Anderson are recharges of the same moneys, for the purpose of doubling the amount that the stockholders have received for dividends in the years last above named, besides, your orator charges that the earnings of the said steamboats, Napoleon and Raritan, the accounts whereof were kept by the said treasurer, exclusive of expenditures, are, except some $680 51, sufficient to pay all the dividends that had been declared and made by the said New Brunswick Company, up to April, 1847, as by reference to the said steamboat account, the earnings, disbursements, profits and losses, and dividends of said New Brunswick Company, herein before set forth, doth and may more fully and at large appear.

And your orator charges, that the said charges, amounting to the said sum of $26,000 above last named, are a fraud upon said company and your orator, and should not have been allowed in said settlement and compromise against your ora-

tor, and that he is entitled to have the same stricken out, and to have and receive his proportionate part thereof.

And your orator further shows, that in the said abstract account are included, under the head of "general account," and in the books kept by Anderson, in New York, under the date of the year 1845, the following charges, viz:

"A. S. Neilson, for Bills paid in 1840, 1841, 1842."

	Armor Patten, for barges, New York, New Jersey, and Philadelphia	$7,505 70
	William H. Gatsmer, fitting and furnishing do.	1,062 94
	C. King & Co., on account of Globe, Comet, Planet, and Cayuga	7,653 75
	C. King & Co., in full for the above	7,728 74
	Wm. H. Gatsmer, for steamboat Hornet	8,000 00
	Thomas King, on account Planet, Star, Globe, Albany, and Venus	8,600 00
	J. Terhune, account book	7 00
	Wm. G. Capes, for altering barge Porpoise	789 16
	B. Fish, for Bristol property	5,333 75
	Balance due for the purchase of the Hornet	9,000 00
		$55,681 04

"And for Bills paid in 1840, 1841, 1842, 1843, 1844."

	William H. Thomson, for salary for 1840	$1,000 00
	" " do July 1st	500 00
	" " do July 1st	500 00
	A. S. Neilson, salary 1843	1,000 00
	John R. Thomson, draft for tolls	1,949 01
	" " ditto	1,040 20
	Merchants' Line for wharfage	500 00
	Loss in December, 1840	1,828 81
	Thomson & Neilson's account	990 5[illegible]
	Steamboat Raritan repairs, 1843, '44	2,196 1[illegible]
	C. King & Co., for settlement Sept., 1841, not collected	1,170 4[illegible]
	E. A. Stevens, draft to Ira Bliss, returned for error	2,849 8[illegible]
	James Neilson, John R. Thomson, and Edwin A. Stevens' draft for use of steamboats Burlington and Trenton, 9 months and 4 days, at $1,500 per month.	13,700 00
	Dividend due from Thomson & Neilson, October, 1841	2,581 13
	Dividend for 1840	10,000 00
	Dividend for 1841	8,000 00

And your orator avers and charges, that the said charges so made in said abstract account, and in said Anderson's books, for the year 1845—that is to say, the said charges for moneys paid to—

Armor Patten, for barges	$7,505	70
C. King & Co., do	7,653	75
C. King & Co., do	7,728	74
Thomas King, do	8,600	00
Wm. H. Gatsmer, fitting and furnishing barges	1,062	94
Amounting to	$32,551	13

are re-charges of moneys that had been paid by the said New Brunswick Company, from their funds in the year 1841 and 1842; and were, at or about the respective times they were paid, charged against the said New Brunswick Company, and allowed. That the said charge of $8,000 to William H. Gatsmer, for steamboat Hornet, is also a re-charge of the said sum, the same having been paid by the said New Brunswick Company from their own funds in the year 1841, and was then charged and allowed against the said Company; and, in like manner, the said charge of $9,000 as balance due and paid for the purchase of the said steamboat Hornet, is a re-charge of so much, the said last named sum having been paid some years previous to the year 1845, and then charged and allowed by and against the said New Brunswick Company. That the said charge of $5,333 75 paid to B. Fish, for Bristol property, is also a re-charge of said sum, the same having been paid about the year 1840, from the funds of the said New Brunswick Company, and then charged to and allowed against them.

That the said three sums of moneys, amounting in all to $2,000, charged in 1845 for salary paid to W. H. Thomson, is also a re-charge, the said three sums of moneys having been paid long previous, and charged to and allowed against the said New Brunswick Company. That the charge of $1,000 for A. S. Neilson's salary for 1843, as treasurer, is likewise a re-charge. Your orator avers, that the said salary was received by the said treasurer, and charged to and allowed against the said Company in the year 1844, and your orator believes is included in the expenditures for the steamboat Raritan, as contained in the said abstract steamboat account above set forth.

That the charge of $1,949 01 and $1,040 20 for John R. Thomson's two drafts for tolls are also re-charges of moneys previously paid, and accounted for, and charged to the business of the said Transportation lines of the said New Brunswick Company, or one or more of them, as part of the expenses, and allowed against the stockholders. These two sums may not have been paid by draft upon the New Brunswick Company, or its agents; but

your orator avers, that the said two sums of money were, previous to the year 1845, paid by the New Brunswick Company, and charged and allowed.

That the said charges of $2,196 16 for repairs to the steamboat Raritan, in 1843–'44, of $990 55, to Thomson & Neilson's account of $1,170 47, for settlement for September, 1841, with C. King & Co., not collected; loss in December, 1840, $1,828 81; Merchants' Line, for wharfage, $500; money paid to E. A. Stevens' draft to Ira Bliss, returned for error, $2,849 84; for money paid James Neilson, J. R. Thomson, and E. A. Stevens' draft, for use of steamboats Burlington and Trenton, 9 months and 4 days, at $1,500 per month, amounting to $13,700; for dividend for 1840, $10,000; and for dividend for 1841, $8,000—are all false and fraudulent. The said several sums of money had all been previously charged in the books of the said New Brunswick Company, and allowed against them at and about the times that they severally arose and were paid. And your orator avers that all the said several re-charges above specified, and amounting in all to a sum of over one hundred thousand dollars, are false and fraudulent, and were made for the purpose of, and if sustained, will result in, compelling the New Brunswick Company to pay the said sums of moneys twice over.

And your orator further says that the said charge of $2,581 13, dividend due from Thomson & Neilson, October, 1841, is also false and fraudulent. The said New Brunswick Company ought to have collected the said sum of money of said Thomson & Neilson, and could have collected the same, and it can yet be collected. If it could not have been collected, the said Thomson and Neilson, who were merely agents of the said New Brunswick Company, and in that character received and held said moneys, should have been discharged from the service of said Company—on the contrary, they were retained in the employ of the said New Brunswick Company until the death of said Neilson, and the said Thomson was retained in the employ of said Company till the settlement aforesaid.

And your orator further shows, that in the said settlement at the Princeton basin, all the said charges against the said New Brunswick Company were allowed by your orator at that time, not knowing that they were false and fraudulent.

And your orator further shows, that by the said abstract account it appears that the entire receipts from all the business of the said New Brunswick Company in the year 1845, exclusive of the business of the steamboat Raritan, was $647,076 64, and the expenditures, for the same time, were $681,596 45, thus showing a loss in said business, for that year, of $34,519 81. And your orator further shows and charges that the said abstract account is in this respect false and fraudulent. That, so far

from there being a loss in the business of the said New Brunswick Company for the year 1845, there was an actual profit realized in the said year, of at least $7,000, more or less, as will appear by the book of minutes of the directors of the said New Brunswick Company, and their other books and papers, containing the accounts of the said business for the year 1845, when they shall be produced. And your orator further shows, that in the said settlement at the Princeton basin, he was charged with the said loss of $34,519 81, instead of being credited, with the other stockholders, with the said sum of $7,000 of profits, at least making a difference to your orator, in the valuation, of more than $41,000 in the estimate of the assets of the said New Brunswick Company, and consequently in the valuation of the stock of your orator, held in his own name and in the name of the said James Bishop.

And your orator further shows, that by the said abstract account, it appears that the stockholders of the said New Brunswick Company were charged for the expenses of the business of the Railroad Transportation Line, from the first day of January, 1835, to the first day of April, 1846, the sum of $2,489,145 53; and your orator charges that the said charges for such expenses of said Railroad Transportation Line, for the said period of time, are incorrect and fraudulent; that the said expenses did not amount to the said sum of money, by more than three hundred thousand dollars. That the said charges of expenses include charges of moneys paid for property and other purposes not connected with the business of the Railroad Transportation Line, amounting to more than three hundred thousand dollars, which were and are charged against the said New Brunswick Company, in the said abstract account, under the head of "general account," and are thus charged against said Company a second time.

And your orator further shows that the business of steam towing to and from the termini of the Delaware and Raritan canal, and intermediate places on the rivers Raritan and Delaware, from the spring of the year 1835 to May 1st, 1846, was carried on and conducted by the said New Brunswick Company, with steamboats belonging to the Camden and Amboy Railroad and Transportation Company, (hereinafter called the Camden Company,) or the Delaware and Raritan Canal Company, (hereinafter called the Canal Company,) or both, and the steamboat Hornet, belonging to the New Brunswick Company. By an arrangement made, the New Brunswick Company was to credit the steam towing account with an amount agreed upon for the towing of the barges of the New Brunswick Company; and the moneys derived therefrom were to be used in defraying the current expenses of the steamboats, including the costs of their repairs. The New Brunswick Company, by the arrangement, were to have one half of the profits arising, not only from the towing of their

own boats and barges, but also one half of the profits arising from the towing of any boats of other parties. That the said New Brunswick Company, on or about the 1st day of December, 1843, paid to the said Camden Company or the Canal Company, or both, the sum of $27,851 67, or some such sum, for one half of this the net profits arising from the steam towing business for the years 1836, 1837, 1838, 1839 and 1840.

And your orator further shows, that some time in the autumn of 1846, a settlement of the steam towing business was made between the said New Brunswick Company, and the said Camden Company or Canal Company, or both, with not only the privity, but under the direction of the said Edwin A. Stevens, the treasurer and superintendent of the said Camden Company; also a director and superintendent of the New Brunswick Company; at which said settlement certain expenses which had accrued, and had been paid by the New Brunswick Company, from the year 1836 to the first day of May, 1846, (or from some other times,) amounting to the sum of $41,814 81, or some such sum, together with the sum of $17,000 for the charter of the steamboat Hornet, belonging to the New Brunswick Company, making, in all, $58,814 81, or some such sum, were allowed by the said Camden Company, or the said Canal Company, or both, and paid, as your orator charges, to the New Brunswick Company, and credited to, or ought to have been credited upon the books of the said last named Company. The said expenses having been paid by the said New Brunswick Company, were charged against them in said abstract account.

But your orator charges that when they were paid back to the said New Brunswick Company, the amount thereof and the other sum of $17,000 were not credited to the said New Brunswick Company, either on the books of said Anderson or in said abstract account, which was made from said Anderson's books; and thereby your orator, at the settlement at the Princeton basin, was defrauded in the matter last aforesaid, your orator being ignorant at the time, and not discovering, until long afterwards, that the said New Brunswick Company was entitled to any such credit or moneys.

And your orator further shows that the New Brunswick Company carried on the transportation of goods, wares and merchandise between the cities of New York and Philadelphia, by the way of the Delaware and Raritan canal, from early in the spring of 1836 to April, 1847, during canal navigation, under the names of the Merchants' Line and Swiftsure Line, and it may be other lines. That in the years 1836, 1837, 1838, 1839, 1840, and 1841, the said Company carried on said business in connection with other parties. That all the earnings from said business, during said years, were received as a common fund, and all the expenses incident to the carrying on the said business, including canal

tolls and steam towing, were paid out of the same, and the net profits arising from the same were divided between the New Brunswick Company and the said other parties, according to their respective rights. That monthly settlements of said business were made. The receipts from said business, accounted for and paid over by the receiving agents. All the disbursements, and all expenses incident to said business, allowed and paid, and thus the net profits ascertained.

And your orator charges that the gross receipts of this branch of the business of said New Brunswick Company, during the said six years last above named, that is to say, from 1836 inclusive to 1841 inclusive, was about $650,000, and that such receipts were duly and monthly ascertained and accounted for. That the whole amount of the receipts arising therefrom, which is credited in the abstract account under the head of freight barges, is only $97,813 71; and after deducting the expenditures for the said six years, charged to the "freight barges" in said abstract account, the profits are $41,718 88; and your orator expressly charges that the said abstract account is in this particular false, inasmuch as it does not contain the true amount of the receipts from the said branch of the business, or the true amount of net profits thereof.

And your orator further charges, that the whole amount of the profits during the said six years, made and realized from said transportation business, exceeded the sum of three hundred thousand dollars; of which said last named sum the said New Brunswick Company was entitled to have its fair proportion, according to the interest said Company had in said business, which was at the least one half. Of all which matters your orator was ignorant when he made said settlement at the Princeton basin, and thus another fraud was committed upon your orator at and by said settlement.

And your orator further shows that during the years 1842, 1843, 1844, 1845, and 1846, the afore mentioned business of transportation by way of the canal was conducted exclusively by the said New Brunswick Company, and that the receipts thereof, as formerly, were duly accounted for monthly, by the receiving agents of said Company, and the disbursements for expenses in carrying on said business were also ascertained and paid. That the gross receipts arising from said business during the said last named five years, exceeded the sum of six hundred thousand dollars.

And your orator charges that the net profits arising from said business, during the said last named five years, exceeded the sum of two hundred and sixty thousand dollars. And your orator further shows that the whole amount credited to the said New Brunswick Company, for the receipts from said

business for the said five years last above named in said abstract account, is $159,210 46, or thereabouts; such credit for the receipts of said business for said five years being $440,000, or thereabouts, less than the amount actually received. And your orator not knowing at the time of the said settlement at the Princeton basin, what was the actual amount of the receipts of the business of the said New Brunswick Company last aforesaid, or the profits thereof, but having since discovered the same as is above stated, charges that in this respect he was deceived and defrauded in and by the said abstract account, and by the representations then and there made, in making the said compromise and settlement.

And your orator further shows that the said New Brunswick Company, in the said abstract account, are charged for the repairs of the barges and propellers of said Merchants' and Swiftsure Lines, which are in said abstract account included under the general head of "freight barges," from 1836 inclusive to April, 1847, the sum of $147,737 30, or thereabouts. And your orator charges that the said repairs to the said barges and propellers did not and do not amount to the said last named sum of money, and did not and do not exceed the sum of $60,000, during that period of time. Which said fact was unknown to your orator at the time of the said settlement at the Princeton basin, and was long since discovered by your orator.

And your orator further shows, that according to the said abstract account, the business of the Coal Barge Line, from 1835 to April, 1847, resulted in a loss to the New Brunswick Company of $20,281 17, or some such sum; whereas, your orator charges, that the business of the said Coal Barge Line for the years last aforesaid resulted in a profit exceeding $10,000; which fact was unknown to your orator at the time of the said compromise and settlement at the Princeton basin, and thereby another fraud was committed against your orator at said settlement.

And your orator charges, that large sums of money are charged in said abstract account to the coal barge account for tolls and steam towing, as paid to the said Canal Company, which were neither chargeable to the said coal barge account, and which has not been paid.

And your orator further shows, that by the said abstract account, it appears that the receipts of the said Railroad Transportation Line, from 1835 inclusive to April, 1846, were $2,799,512 15, or thereabouts, and the expenditures during the same time were $2,489,145 53. That the transportation business between New York and Philadelphia, by the way of the Camden and Amboy Railroad, having been previously transferred by the said Camden and Amboy Railroad and Transportation Company to the said New Brunswick Company, said last named Company conducted and were the proprietors of said busi-

ness, from the first day of January, 1835, until the first day of April, 1846, and carried it on under the name of the Union Transportation Line, principally, and the Winter Transportation Line, and other names not known to your orator. The said Winter Transportation Line was commenced in the winter of 1841. That, by the agreement, transferring said transportation business to the said New Brunswick Company, made in October, 1834, the New Brunswick Company agreed to pay to the Camden and Amboy Railroad and Transportation Company the sum of $7 64 per ton for transportation of goods, wares, and merchandise to and from the said cities of New York and Philadelphia. The New Brunswick Company assumed the entire responsibility and managed the whole business—receiving and delivering the goods; placing them on board the steamboats; changing them from one mode of conveyance to another; taking charge of them on their passage; receiving and collecting the freights, and keeping all the accounts of the said business. And your orator was very frequently, during the time the said New Brunswick Company carried on the said last named transportation business by the way of the said railroad, informed by Miles C. Smith, the late president of the said New Brunswick Company, that they were paying to the said Camden Railroad Company the said sum of $7 64 per ton for transporting said goods and merchandise to and from Philadelphia and New York, according to the said contract made in 1834. That your orator had no reason to doubt the correctness of the information thus obtained from the president of said Company; and at the said settlement made at the Princeton basin as aforesaid, your orator was induced to admit the large amount of expenditures as charged in the said abstract account to the business of the railroad transportation as correct, your orator believing at the time that a very large portion of said expenditures arose from the payment of the aforesaid sum of $7 64 per ton to the said Railroad Company for transportation, according to the said agreement made in the year 1834.

And your orator charges, that the said New Brunswick Company did not pay to the said Railroad Company the said price per ton for all the through merchandise carried from and to New York and Philadelphia; but for the transportation of a large portion of said merchandise, your orator cannot state how much they paid the said Railroad Company at rates ranging from $1 00 to $4 88 per ton. That if the amounts for such transportation, actually and truly paid by the New Brunswick Company to the said Railroad Company, had only been charged and included in said abstract account, the expenditures of said New Brunswick Company in said Railroad Transportation Lines would have been materially and largely reduced.

And your orator further shows, that he never knew, and does

not know, nor has he heard, that there was any alteration ever made in the said agreement so made in 1834, between the said New Brunswick Company and the said Railroad Company, nor was there any minute made of any such alteration, if any were made, in the book of minutes of the said New Brunswick Company, up to the time of the said settlement at the Princeton basin.

And your orator further shows, that there were monthly settlements made of the business of the said Railroad Transportation Line; the agents of the said New Brunswick Company accounting at such settlements for all moneys received; and said agents were allowed for all disbursements of moneys made on account of expenses of carrying on said business; and the balance of said moneys were from time to time paid to the said William H. Gatsmer, or some other agent or employee of said Company, but not to the said treasurer, Abraham S. Neilson; and the entire amounts thus paid over have not been truly accounted for in the said abstract account, or in any other way, but large sums of moneys have been withheld. And your orator charges, that the account of the receipts and expenditures of said Railroad Transportation Line in said abstract account contained, is false and fraudulent.

And your orator charges, that the net proceeds of said transportation business, for the years 1841 and 1842, were upwards of fifty thousand dollars, and not as represented in said abstract account for those years.

And your orator further shows, that the expenditures of said Railroad Transportation Line, for the years 1844 and 1845, as charged in said abstract account, appear to have been $661,832 65, of which said sum your orator avers there was paid to the said Railroad Company, by the said New Brunswick Company, under the agreement aforesaid, for transporting merchandise, &c., the sum of $396,453 24, thus leaving a balance of expenditures made for other purposes of $265,379 41, which said last sum is charged in the said abstract account for said last two named years for expenditures of said Railroad Transportation Line incurred in receiving and delivering merchandise, putting it on board the boats, changing it from one mode of conveyance to another, taking charge of it on its passage, and for collecting the freights and keeping the accounts.

And your orator says, that the said last named charges are false and fraudulent, and exceed the amount of actual expenses incurred and paid for those years in said business more than one hundred and seventy thousand dollars.

And your orator further shows, that under the agreement made as aforesaid, or some alteration thereof, the said New Brunswick Company paid to the said Railroad Company, for transportation

from the 1st day of January, 1835, to the 1st day of April, 1846, $1,463,838 81, which is part of the expenditures charged against the said Railroad Transportation Line, in the said abstract account for the same period of time, and the balance of said expenditures, $1,025,306 72, is charged against the said New Brunswick Company, as the expenses of receiving and delivering the merchandise transported; putting it on board the boats; changing it from one mode of transportation to another; taking charge of it on its passage; for collecting freights and keeping the accounts during the same period of time; which said charges for expenditures, in all amounting to $2,489,145 53, against the said New Brunswick Company in the said Railroad Transportation business, for the period of time last named, your orator charges to be false and fraudulent, inasmuch as they exceed all the expenses connected with and incident to said business, as the same were ascertained at the said several settlements, and as the same in fact were, and are, and can be again ascertained, by an examination of all the original books, papers, vouchers, and other original documents, containing the amounts of said business as originally made, in all its details of receipts and expenditures; and, as your orator supposes by an examination of said settlements so made as aforesaid, upon the supposition that they were fair and honest, by more than four hundred thousand dollars.

And your orator further shows, that since the said settlement at the Princeton basin, he has discovered that during the winter of 1840 and 1841, and from thence to the month of March, 1846, the New Brunswick Company were the proprietors of a transportation line by way of said railroad, called the Winter Transportation Line; and conducted the said line during that period of time, by means of their agents, who fully accounted to the said New Brunswick Company monthly, or from time to time, for the receipts thereof; and that the said receipts amounted to more than one hundred and twenty thousand dollars; and that of the said receipts of said Winter Transportation Line, the said New Brunswick Company paid to the said Camden and Amboy Railroad and Transportation Company the sum of $54,954 40, and the same is charged against the said New Brunswick Company in the said abstract account; and your orator says, that the said New Brunswick Company are not credited in said abstract account, in any way, with the amount of the receipts of the said Winter Transportation Line, or any part thereof.

And your orator further shows, that since the said settlement at the Princeton basin, your orator has discovered that the said New Brunswick Company have received of Adams & Company, and Livingston & Company, and from other parties unknown to your orator, or from some or more of them, for the transportation of

their express crates and goods to and from New York and Philadelphia, large sums of moneys, exceeding the whole the sum of two hundred thousand dollars; which said moneys your orator charges are not credited to the said New Brunswick Company in said abstract account, or in any other account or manner.

And your orator further shows, that since the said settlement at the Princeton basin, he has further discovered that the said New Brunswick Company's barges Delaware, Michigan, Porpoise, and Whale, were chartered to said Railroad Company, or to some other parties not known to your orator, and used by them in running between New York and South Amboy, in the months of December, 1846, and January and February, 1847; and your orator charges that the price of the charter of the said barges agreed upon, or which the said New Brunswick Company did receive or ought to have received, or if no certain price was agreed upon, they were entitled to receive, or ought to have received or did receive, are in no manner credited to the said New Brunswick Company in said abstract account, or otherwise.

And your orator further shows, that since the said settlement at the Princeton basin, he has ascertained that certain other barges and propellers, the names of which your orator does not know, and cannot state, belonging to the New Brunswick Company, had been chartered to other parties unknown to your orator, for the month of March, 1847, for the price of 27 per centum of the gross amount of freights earned and charged by them during said month of March in the year last aforesaid; which said price of 27 per centum upon the freights charged and earned as aforesaid, amounted to a sum exceeding $4,000, and which said proceeds of the chartering of said barges was not brought into or accounted for in any way in the said settlement at the Princeton basin.

And your orator further shows, that at the said settlement at the Princeton basin, there were accounted for and estimated in said settlement only fifteen barges; but that since the said settlement, he has ascertained that the said New Brunswick Company then owned four or five more barges, the names of which are unknown to your orator, than were accounted for and estimated in said settlement, and which were worth from seven to eight thousand dollars, and ought to have been estimated in said settlement, so that your orator might have been allowed and paid his fair proportion thereof.

And your orator further shows, that in the latter part of the year 1839, the New Brunswick Company purchased, and were the owners of two stores and a wharf, and water lot, situated in the city of Philadelphia, the same being a part of the property known as and called the Walnut street property, for which the said New Brunswick Company paid $46,666 66, or some such sum; the title whereof was held by and in Robert L. Stevens and the said Edwin

A. Stevens, or one of them, or some other person or persons, in trust for the said New Brunswick Company. That the said New Brunswick Company, immediately after such purchase, came into possession of said property, and the same was rented to divers tenants for $3,250 00, or some such or other sum per year, and upwards of $20,000 of rents of said property were realized from the time of the purchase thereof, up to April, 1846; and your orator charges, that the said rents of said property were not accounted for in the said abstract account; nor were such rents in any way accounted for and rendered unto your orator, nor were they included in the said settlement at the Princeton basin.

And your orator further shows, that at the said meeting of the stockholders of the New Brunswick Company in April, 1847, the following item of credit was rendered to the said stockholders:

"Loan to purchase Walnut street property, $43,014 20."

At the time your orator, though he knew of the purchase of said property by outside report and rumor, supposed that the said property had been sold for the said last mentioned sum of money, and at the said settlement at the Princeton basin your orator believed that the said property had been sold for that sum, and under that belief the said property was estimated, and such estimate assented to by your orator at the said sum of $43,014 20, and was in said settlement so allowed. And your orator says that he has since ascertained, and so charges, that the said property in Philadelphia had not, at the time of said settlement, been sold; but, on the contrary thereof, your orator further charges, that from the time of the purchase thereof by the said New Brunswick Company, up to and after the time of the said settlement at the Princeton basin, the said property had continued to be, and then was, the property of the said New Brunswick Company, and that the title thereto then was in, and had continued to be in, said Robert L. Stevens and Edwin A. Stevens, or some other trustee for the said New Brunswick Company; and the said property was then worth more than sixty thousand dollars.

And your orator further charges, that the directors of the said New Brunswick Company never authorized the sale of said property by any official or legal action; and that there was not any order or agreement made to sell the same entered on the book of minutes of the directors of the said New Brunswick Company, unless the same was made subsequent to the said settlement at the Princeton basin.

And your orator further shows, that the New Brunswick Company, in the year 1837, sold to Maurice Buckman ten coal barges, belonging to them, for the sum of $33,000, of which amount the said New Brunswick Company received two payments of $8,250 each, amounting in the whole to $16,500. That in the year 1839, the said New Brunswick Company sold their

steamboat Napoleon for $10,000, which they received; and which two sums of money, amounting in all to $26,500, are not included in the said abstract account; nor was your orator credited at the said settlement at the Princeton basin with the said moneys as a part of the assets of said Company.

And your orator further shows, that by means of the said several frauds so committed against him at the said settlement, so made at the Princeton basin, he was deceived and injured—your orator at that time being ignorant of the said several matters of fraud herein before set forth and charged; and that the said Robert F. Stockton, the agent of the said New Brunswick Company, Edwin A. Stevens, James Neilson, and John R. Thomson, instead of rendering a just and fair account of all the moneys, property, assets, and estate of the said New Brunswick Company, whereby alone the value of the stock of said Company could have been ascertained, rendered only a partial account thereof, did not credit all the moneys of said New Brunswick Company, or of its assets and property, as is hereinbefore stated, and which credits should have been made and given; but, on the contrary thereof, suppressed the same, and charged against the said New Brunswick Company large amounts of money, as is hereinbefore set forth, that had either been previously charged, or that were not debts of, and in fact chargeable to, the said New Brunswick Company; and thus, instead of settling the said former suit upon the basis agreed upon as is above stated, and paying to your orator the full value of his said stock, and his interest in the said four other shares, to be ascertained in the manner above stated, your orator was induced by the said fraudulent account, valuation and estimate, so made in manner aforesaid, supported as they were by the assurances of their correctness and accuracy as aforesaid, to sell his said stock at a price far below its real value.

And your orator further shows and submits to the court, that he is entitled to have the said settlement reformed and corrected, and to have the said contract of sale and purchase of said stock completed, and finally executed according to the terms thereof, and to have the full value and purchase money thereof, to be ascertained according to and upon the basis hereinbefore set forth and agreed upon, paid to him in full; and that for that purpose your orator is entitled to have an account of all the business of the said Company, from the organization and commencement of said New Brunswick Company up to the time of the said settlement at the Princeton basin, containing all its receipts and disbursements in detail, and also an account, inventory, and statement of all the said Company's property and estate, real and personal; and your orator is also entitled to have access to all original and other books, vouchers, accounts, way-bills, contracts, agreements, and all and every writing and paper containing any account

or accounts of the business and affairs of the said New Brunswick Company during the time aforesaid, to the end that he may, with such proper assistance as he may choose to employ, make a full examination and account of the same, and thereby be informed what was the true value of his said stock, when estimated at the said settlement of said former suit, and the sale and purchase of said stock.

And your orator further shows, that the charter of the said New Brunswick Steamboat and Canal Transportation Company expired by its own limitation on or about the 18th day of January, 1852. That at the time of the expiration of said charter, and for two years or more immediately previous thereto, the said John R. Thomson, Edwin A. Stevens, James Neilson, Robert F. Stockton, and Richard Stockton, were and had been the directors of the Company; and that, upon the direction of the said New Brunswick Company as aforesaid, the said persons so being then the directors thereof, as aforesaid, according to the laws of the State of New Jersey in such case made and provided, became, and have continued to be, and now are, the trustees of the said New Brunswick Company, with full power to settle the affairs, collect the outstanding debts, and divide the moneys and other property among the stockholders, after paying the debts due and owing by said Company at the time of its dissolution, as far as such moneys and property may enable them; and the said trustees have authority to sue for and recover the aforesaid debts and property by the name of the trustees of the corporation, describing it by its corporate name, and are suable by the same name, or in their own names and individual capacities, for debts owing by such corporation at the time of its dissolution.

And your orator further shows, that the said James Bishop and Martin A. Howell, the former owners of the said two third parts of the said four shares of the said stock of the said New Brunswick Company, refuse to join with your orator in this suit. To the end, therefore, that the said defendants may, if they can, show why your orator should not have the relief hereby prayed, and may upon their several and respective corporate oaths, and according to the best and utmost of their several and respective knowledge, remembrance, information and belief, full, true, direct, and perfect answer make to all and singular the matters and things herein before contained and charged, and also to such of the several interrogatories hereinafter mentioned and set forth as by the note herein under written they are respectively required to answer unto, that is to say:

1st. What was the business done and carried on by the said New Brunswick Company from the first day of May, 1831, to the third day of April, 1847, and from and to any intermediate time or times between these dates, and what were

the names of the various lines which the said New Brunswick Company established, or of which they were the proprietors, either in whole or in part; when each line was commenced respectively, and how long they were respectively continued; and in cases where the said New Brunswick Company were not the sole proprietors of such line or lines, the real amount of interest they had therein?

2d. When the said Abraham S. Neilson was appointed treasurer of the said New Brunswick Company, and how long he continued to be such treasurer; what moneys of the said New Brunswick Company he received during the time he was such treasurer, and from what business of the said Company he received such moneys, and where he kept his books as such treasurer, and what books he did keep, and whether he received any moneys of the said New Brunswick Company, except that arising from the business of said Company in the employment of their said steamboats, Napoleon and Raritan, and said sloop James Bennet, and the proceeds of the sale of the said sloop; and if he did, from what business derived, and when; what amount or amounts, and by whom were the same paid to the said Abraham S. Neilson, and in what way?

3d. What moneys were paid out by the said Abraham S. Neilson, treasurer, for expenses, dividends, and any other purpose, from the funds of the said New Brunswick Company, under the authority of the directors thereof, from time to time, with the details of such expenditures as they were severally made, with the amount, day, and date, and purpose, of such several expenditures.

4th. Whether the said abstract account herein before first set forth is not a correct and true copy of the abstract account presented at the said meeting of the stockholders of the said New Brunswick Company in April, 1847, and a true copy of the same account as subsequently rendered unto your orator; and if it be not a true copy, in what particular respect and item it is not a true copy, and whether said abstract account, or some other such account, and if another account, what was that account in its details of items, days, and dates, was not averred to be and treated and used at the said meeting at the Princeton basin as a just and true account of all the business and affairs of the said New Brunswick Company for the period of time and the business therein contained, and was not said compromise and settlement based, so far as the matters in said abstract account were included therein, upon said abstract account?

5th. What books of account did the said New Brunswick Company have and keep in New York and Philadelphia, and in any other place or places in which the business of the said Company was entered as the same arose and was transacted, and to what other book or books the same was transferred by posting or otherwise, and by whom from time to time said books were kept and entries made therein?

6th. Were not books of the New Brunswick Company kept by their agents in the cities of New York and Philadelphia, and at other places where freight was received and carried to and from the said cities, and the said other places, to their destination; and if so, did not these books contain a true account of such freights received and carried, and the amounts of the charges for such freights made and received, or either made or received, from time to time, and what were such books, and where are they?

7th. Were there not way-bills or manifests of each cargo of freight, whether sent by the way of the said railroad or said canal, made out and sent with each cargo, and delivered in the offices of the said New Brunswick Company in New York and Philadelphia, or intermediate places, showing the goods, wares, and merchandise carried to and from each place, and the amounts of the charges of such transportation; and were not these way-bills and manifests, or the substance thereof, entered or copied in the books of the said Company, at the places whence sent?

8th. Is the said last named abstract account headed "Statement of Steamboat Account" a correct and true account of the business, receipts, expenditures, profits, and losses of said business so carried on by the said steamboats Napoleon and Raritan, and of the dividends paid to the stockholders therefrom; and if not, in what particulars and details is it incorrect?

9th. Does the said last named abstract account contain and include in it the said items herein before mentioned, viz:

1837, to cash for dividend.....	$8,000
1840, " " " "	10,000
1841, " " " "	8,000

amounting in all to the said sum of $26,000; and if it does, under what head and date in said abstract account are they included?

10th. From what business of the said New Brunswick Company were these said sums of money received, and in what and how many of the books of the said Company are they, or either of them, or the sum total of them, charged and credited, or entered in any manner, specifying particularly the books, and by whom they have been and were kept at the time when such entries of said moneys were made?

11th. In what book of the said New Brunswick Company were the said charges hereinbefore set forth, commencing on page 11 of this bill, headed "A. S. Neilson, for bills paid in 1840, 1841, 1842," and continued on page 12, first made; and when, and where, and by whom were such charges made, and in what other books of said Company have said charges been

since entered or posted, and by whom, and when, and where, and why?

12th. Were not all the last named said referred to charges and items charged and entered in some one or more books of said New Brunswick Company at the time the said several sums of money were paid or allowed; and if so, in what book or books, and by whom and when?

13th. What was the gross amount of the receipts of the said New Brunswick Company for the year 1845, from all its business, exclusive of the business of the said steamboat Raritan, and what were the expenditures in carrying on said business for the said last named year, exclusive of the expenditures of the business of said steamboat Raritan?

14th. Have not the directors of the said New Brunswick Company a book of minutes of their proceedings and transactions; is there an entry in said book made or dated in March, 1846, or at some other time, showing the receipts and expenditures of said year, 1845; and what is such entry, literally as it is?

15th. What were the gross receipts of the business of the transportation lines by way of said railroad, of the said New Brunswick Company, during the entire period of time when said business was carried on by said Company, and of each day's receipts, and what was the amount of expenditures of such business daily paid out; to whom, and upon what account?

16th. Was the steam-towing business carried on by the said New Brunswick Company; when did they commence, and how long, and during what years did said Company carry on said steam-towing business, and under what arrangements and contracts, and with whom made?

17th. What were the receipts of said steam-towing business; what the expenses of carrying it on, and the items and dates of such expenses; and what was the profit or loss arising from said steam-towing business, during the whole time of its continuance, and who received or sustained such profit or loss; and the amount thereof?

18th. Was there a settlement made between the said Camden Company and the said New Brunswick Company in 1846, or about that time, of the steam-towing, or any other business, in which a balance was found to be due from the said Camden Company to the said New Brunswick Company; if so, what was the amount of such balance; was it ever paid or credited, and how, and when, and where, and in what book or books of the said New Brunswick Company entered or credited; and is said amount contained and included in said abstract account first above set forth, and in what year, and under what head?

19th. Was there paid or allowed to the said New Brunswick Company the sum of $17,000, or some such or other sum of

money, for the charter of the steamboat Hornet, by the said Camden Company, or other persons, about the year 1846; and if so, is the same credited on the books of the said New Brunswick Company, and in what books, and is it embraced in said abstract account first above set forth, and under what head, and in what year?

20th. Was there allowed and paid, or either, by the said Camden Company, or the Delaware and Raritan Canal Company, or both, about the year 1846, any expenses that had been incurred for some years then previous, which had been paid by the New Brunswick Company; if yes, the amount or amounts thereof; and are such moneys, or any part thereof, credited in the books of said Company, and in what books, and when, and by whom; and are they included in said first set forth abstract account; under what head, and in what year?

21st. What were the receipts of the lines of freight barges by way of the Delaware and Raritan canal, which business was carried on by the said New Brunswick Company, in connection with other parties, with day and date thereof in detail; who were said other parties; what the interest in said business of the said New Brunswick Company; what were the expenses of carrying on said business, with particulars of the causes, and amounts, and dates of such expenses, and to whom paid?

22d. What were the gross receipts of said last mentioned transportation lines by way of the said canal during the period of time when the said New Brunswick Company were the sole proprietors thereof, in detail, with day and date; and what were the expenses of carrying on said business, with the particulars of the amounts and dates of such expenses, to whom paid, and why, and how long did said Company carry on said business as sole owners?

23d. What was the arrangement made with the Delaware and Raritan Canal Company, as to the amount of tolls to be paid to said Canal Company for the use of their canal in carrying on said transportation business during the time the said New Brunswick Company carried on said business in connection with others, or by themselves; did the said New Brunswick Company, and their associates, when associated with others, or when the said New Brunswick Company alone carried on said last named transportation business, pay tolls at the fixed rates of tolls and charged to others, or was there some other rule of payment of tolls, or compensation for the use of said canal, agreed upon; and if so, what was such rule of payment?

24th. Of all the expenditures of carrying on the said transportation business, as well by the said new Brunswick Company with other parties, as while the said Company carried on said business alone, what was the whole amount of tolls paid by the said New

Brunswick Company, and said other parties, to the said Canal Company for tolls or compensation for the use of said canal?

25th. Who were the other parties connected with the said New Brunswick Company in the said transportation business by way of the said canal; what proportion of the said tolls did said company pay, and how much; for how many years; what was the amount for each year; and when, and where, and how, and to whom was the same paid?

26th. What are and were the names of the barges and propellers owned by the said New Brunswick Company, and those which they did not own, if any such there were, and used in running the transportation lines, either by the way of the said canal, or otherwise; how long did said Company own or use said barges and propellers, or both, and what have been the costs and expenses of the repairs of said barges and propellers, and of each in detail; by whom and when has each one been repaired; were receipts taken for moneys paid for such repairs, and what are the expenses of such repairs, according to the said receipts?

27th. What were the receipts from the business of the said Coal Barge Line from its commencement to April, 1847, in gross and for each year during that period of time; what were the expenses of said Coal Barge Line in gross and for each year; the persons to whom they were paid, and for what, and what proportion and amount thereof were paid for canal tolls or compensation for the use of said canal, and by what rule was such tolls ascertained?

28th. What was the gross amount paid by the New Brunswick Company to the said Camden and Amboy Railroad and Transportation Company for services rendered by the said last named Company to the said New Brunswick Company, for transportation or otherwise, during the whole time that the said New Brunswick Company carried on or were the proprietors of the said Railroad Transportation Lines; by what rule or rules, rate or rates, were such amounts ascertained and paid from time to time, and for how long a time?

29th. What were the gross receipts of the said Railroad Transportation Line, while carried on by the said New Brunswick Company, from all the business?

30th. What amount of expenses incident to the said last named transportation line, except the amounts paid to the said Camden Company, were incurred and paid in detail; to whom paid; for what paid, and the days and date of such payments?

31st. What became of the balance remaining after paying all expenses of said Railroad Transportation Line; what were the gains or losses from year to year, and to whom were the gains paid?

32d. What person or persons received the moneys arising from

the business of the said Railroad Transportation Line during the time the said New Brunswick Company carried on the same; who kept the accounts thereof, and where and in what books?

33d. How often were settlements made of the said railroad transportation business; what were the several balances after deducting the expenses at the respective settlements; to whom were such balances paid; who had, and has, and has had the custody of the same, and what has become of such balances?

34th. Were the New Brunswick Company proprietors of a line by way of the Camden and Amboy Railroad, called the Winter Transportation Line, or of any other transportation line by that route, except said Railroad Transportation Line above named; what were the gross receipts of such line or lines in detail, and the expenditures in detail, and for what purposes incurred, and to whom paid; and are such receipts and expenditures included in and accounted for in said first set forth abstract account, and under what date or dates and head?

35th. Did the New Brunswick Company transport the express crates of Adams & Co., Livingston & Co., or of any other person or persons to and from the cities of New York and Philadelphia, at any time, in any way, and how; at what time was the same done; at what rates and prices; are the receipts of such transportation entered and credited in any of the books of said company, and what books; what was the yearly amount thereof, and are they contained and accounted for in the said first named abstract account; for what year, and under what head?

36th. Did the said New Brunswick Company charter any barges to any person or persons, which were used to run between the city of New York and South Amboy, in the months of December, 1846, and January and February, 1847; if so, what barges were so chartered; for what price and time; what was received for the use of said barges, or any one or more of them; and to whom were they and each of them chartered or hired; and is the amount of the proceeds of such chartering or hiring included and credited in the said abstract account, and under what head and year?

37th. Were any other of the same barges or propellers, or both, hired to any person or persons, and used in the month of March, 1847, or any part of said month; if yes, at what rate or price, how much was received for the same, and is it credited in the books of the said Company, and under what head?

38th. Are all the moneys received for the charter and hire of the above named barges and propellers credited in the books of the said New Brunswick Company; and if so, in what books and under what date?

39th. How many and what are the names of the barges estimated and taken into the account at the settlement and compromise made at the Princeton basin, and were there any

barges that were not taken into the said account; and if so, what is or are their names?

40th. Were there monthly settlements made by the agents and officers of the said New Brunswick Company, of all the business of the said Company, exclusive of the business of said steamboats, Napoleon and Raritan, during the continuance of the charter; and were not such settlements attended to and made out by the persons in the employ of the said New Brunswick Company, whose particular business required that they should be present?

41st. Were there any statements and accounts made at such settlements, or presented at such settlements, and showed the true situation and state of the business from and to each settlement?

42d. Who took charge of the accounts and statements of such settlements so made and presented; who has them now; and who was the principal agent or agents of the said New Brunswick Company with whom such settlements were made?

43d. Were these settlements transcribed, or were the results thereof entered in any book or books of the said New Brunswick Company; and if so, by whom, in what book or books, and where kept?

44th. When, at their said several settlements, it happened that there was a balance of receipts over the expenditures, to whom from time to time were these balances paid; were any of said balances paid to the treasurer; and if so, what amounts, and when, and where?

45th. If it has so happened at any of said settlements that the expenses paid or incurred from the last settlement exceeded the receipts, who paid such excess, and from what funds, and when, and where?

46th. What has been each of the balances of receipts and expenses at all the said several settlements so made during the time of the conveying and continuance of the said business of the said New Brunswick Company?

47th. Did the said New Brunswick Company, at any time, and when, either directly or by means of trustees, or in any other way, purchase or become the tenants in fee simple, or of any lease estate, of and in the said property herein before named, and being called a part of the property known as and called the Walnut street property; if so, at what price, and when; and in whom was the title vested and held?

48th. Did the New Brunswick Company ever sell the said property, or any part thereof, and when, and to whom, and for what price; and if such sale were made, did the directors ever, by any official act of theirs entered on their minutes, or any other book, authorize such sale; and what is and was such act and entry, and when was the same made?

49th. What rents have the New Brunswick Company ever re-

ceived for said property, from whom, and at what dates; and in which of their books are such rents entered?

50th. When was the said Bristol property purchased; at what price; when paid for, and to whom?

51st. Was not such price entered and charged in the books of the said New Brunswick Company, at the time the money was paid; and if so, in what books, and under what date or dates?

52d. What is the meaning of the charge hereinbefore set forth, on page 11, "dividend due from Thomson & Neilson, October, 1841, $2,581 13," and why is this amount charged against the said New Brunswick Company?

53d. Was the said steamboat Napoleon sold by the said New Brunswick Company, and when, and to whom, and for what price; was such price paid, and to whom, and when; and is it credited in any books of said company; and in what books?

54th. Was such price included in the said abstract account herein before set forth; for what year or years; under what general head; and was such price in any way credited to your orator in the said settlement so made at the Princeton basin; and how?

55th. Were certain coal barges, and how many, and when, sold by the New Brunswick Company to Maurice Buckman; and for what price or prices; how much was paid thereof to the said company, and when; and are said company credited with the amount in their books, and in what books, and under what dates?

56th. Were said last referred to moneys in any way accounted for to your orator at said settlement; and are they embraced in the said first set forth abstract account, and under what dates and general head?

And that the said defendants may upon their several and respective corporal oaths, render an account of all the various operations and business of the said New Brunswick Company, in all their lines, for the transportation of goods, wares, merchandise and freight, to and from the said cities of New York and Philadelphia, and to and from any intermediate place or places, and other intermediate places, as well as by the way of the said railroad as the said canal, and in other ways.

And also, of all the business of the said steamboats Napoleon and Raritan; of the coal barge line and steam towing line; and also an account of all and every other kind and species of business in which said company has been engaged from the organization thereof up to the said settlement at the Princeton basin; and that the said defendants may render such accounts in detail, with particulars of sums, dates and items, containing a statement of all and each sum of money received by the said New Brunswick Company in the said business, and where

received, and for what account, and from whom, and of all moneys expended and paid out by the said New Brunswick Company or their agents, in detail; with the amounts and dates of each particular payment; when, and where; and by whom paid, and for what account and purpose.

And that the said defendants may be compelled by the order of this court, upon their respective oaths, to produce in such way, place, and at such time as the court may direct, all the original books, vouchers, accounts, way-bills, manifests, contracts, writings and agreements, and also all ledgers and other books, to which any of said accounts may have been posted, or in which any of such accounts, settlements, or other documents, may have been transferred; and all and every other paper, document or memoranda, containing any of the accounts of the business and transactions of the said New Brunswick Company from its organization up to the said settlement at the Princeton basin; and the books of minutes of the directors of the said New Brunswick Company.

And that your orator may have such reasonable opportunities afforded him from time to time as may be necessary, under the order and direction of the court, with reasonable and competent assistance as your orator may choose to employ, to examine all such books, documents, manifests, way-bills, vouchers, receipts, and all contracts, and all other writings, containing the accounts and business of the said New Brunswick Company, or in any manner connected therewith, or relating to, or concerning the same, as he may think, or may be advised by his counsel, is proper and necessary for the full and entire understanding of all the said business affairs and operations of the said New Brunswick Company; and for the full discovery of its assets, property, moneys and estate, of every kind; and the condition of the said New Brunswick Company, and the value of the stock thereof, at the time of the said settlement at the Princeton basin.

And that the said trustees of the said New Brunswick Company, and the said defendants, who, with the funds of the said New Brunswick Company, purchased your orator's said stock, and the said four other shares of said stock, upon the terms and in the manner aforesaid, may be decreed to carry out and complete the purchase of the said stock upon the terms of sale, and the basis of said compromise so agreed upon, as is herein before set forth; and that an account may be taken of all the business of the said New Brunswick Company, from its organization up to the said settlement at the Princeton basin, of all the moneys received and expenses paid; and of all the assets, moneys, and property, real and personal, of said New Brunswick Company, at the time of the said settlement and compromise, and that the said settlement so made at the said Princeton basin may

be reformed and that the frauds and errors therein committed as aforesaid against your orator, may be stricken out and corrected.

And that the true value of the said stock may be fairly and accurately ascertained upon the terms and basis agreed upon for said settlement and compromise; and that the said trustees, and the said John R. Thomson, Edwin A. Stevens and James Neilson, may be decreed to pay to your orator such further additional sum of money for his said seven and two-third shares of said stock, and for his undivided one-third part of said four other shares, they may be found upon such accounting, and a fair estimate of the value of all the assets, moneys and property, real and personal, of said New Brunswick Company, to have been worth at the time of the said settlement and compromise at the Princton basin.

And that the said defendants may be decreed to pay to your orator all his costs and charges in this behalf sustained; and that your orator may have such other and further relief in the premises as to the court may appear equitable and just, and the nature of his case may be entitled to and require.

May it please your honors to grant unto your orator the writ of subpœna, to be directed to the said John R. Thomson, Edwin A. Stevens and James Neilson, and to the said John R. Thomson, Edwin A. Stevens, James Neilson, Robert F. Stockton and Richard Stockton, trustees of the said New Brunswick Steamboat and Canal Transportation Company, and the said James Bishop and Martin A. Howell, commanding them and each of them, on a certain day and under a certain penalty therein to be inserted, to appear before this court, and answer all and singular the premises, and to stand to and abide by such order and decree therein as this court may make, and shall be agreeable to equity and good conscience.

And your orator will ever pray, &c.

OLIVER S. HALSTEAD,
Solicitor, and of Counsel with Complainant.
P. D. VROOM,
Of Counsel with Complainant.

Note.—The said defendants, John R. Thomson, Edwin A. Stevens, and James Neilson, and the said John R. Thomson, Edwin A. Stevens, James Neilson, Robert F. Stockton and Richard Stockton, trustees of the said New Brunswick Steamboat and Canal Transportation Company, are required to answer all the interrogatories herein before set forth, and respectively numbered from number 1 inclusive, to number 56 inclusive.

Circuit Court of the United States, for the 3d circuit, and district of New Jersey.

JOHN D. HAGER, Complainant, and JOHN R. THOMSON, EDWIN A. STEVENS, James Neilson, Robert F. Stockton, Richard Stockton and others, Defendants.	In Equity.

Amendments to the bill in the above stated cause, made and filed, in obedience to and in pursuance of the order of this court, for that purpose first had and obtained.

The following amendments, to be inserted in the bill on file, on page 40, at the end of line 28, after the word "dissolution," which amendments are numbered from 1 to 46, inclusive of both numbers, with an introductory part thereto of six lines, which introductory part and amendments are as follows:

And your orator shows, that since this cause has been at issue, and from the testimony already taken therein, and an examination of certain books of the New Brunswick Company, which were produced by the defendants in obedience to an order of this court, he has discovered the facts following:

1. Your orator shows and charges, that the said New Brunswick Company, during the time they were the proprietors of the Railroad Transportation Line, between New York and Philadelphia, kept in their office, in New York, certain account-books of said Company, in which the current business of said Railroad Transportation Line was entered, as it arose and was transacted; which books were called the Entry Book, the book labelled Monthly Accounts, and the Book of General Statements, which said books were kept by and under the direction of their agent, Alfred Decker. And the said Company, during the same time, kept other account books in their office, in Philadelphia, in which the current business of the said Railroad Transportation Line in Philadelphia was entered as the same arose, and was transacted, which last books were kept by and under the direction of William S. Freeman, their agent in Philadelphia, and were called the Entry Book, the Collection Book, the Book of Monthly Balances, the Account Current Book, and the Journal.

2. And your orator further shows and charges, that during the time the said New Brunswick Company were the proprietors and owners either in part or in whole of the Freight Barge Lines, by the way of the Delaware and Raritan canal, the said Company kept at the offices of said lines in the city of Philadelphia the following books of account: the Manifest Book, the Freight Bill Book, and the Joint Account Book. And your orator charges that they

kept similar and corresponding books of account at their offices in the city of New York, and that in the last named books so kept in Philadelphia and New York was entered all the business of the said Freight Barge Lines, as the same arose and was transacted; and your orator further says and charges, that the said account books were purchased and paid for from the funds of the said New Brunswick Company, are now in the possession or under the control of the defendants, and your orator believes that the said books contain correct accounts of the business of the said Company in their said various lines of transportation, as well by the way of the Camden and Amboy railroad as the said canal.

3. And your orator further shows and charges, that the agents of the said Railroad Transportation Line, and of the said Freight Barge Lines, rendered monthly accounts of the business of all the said lines, and after each monthly settlement paid such balances of moneys as remained in their hands at the time of rendering their accounts for settlement to some person or persons receiving the same for the said New Brunswick Company; but from an examination of the books of the said Company since the same have by the order of this court been submitted to the examination of your orator, your orator has discovered and charges that the balances so paid by the agents of the Transportation Lines did not comprise the whole amount of the earnings accruing from the business of said lines, but that the balances so paid by the said agents were merely the balances of moneys in their hands at the time of such settlement, while certain payments made by said agents not directly belonging to the current business of either of said lines had been allowed to them in the settlement of their accounts with the said Company—all of which your orator charges would fully appear if the aforementioned books of the said New Brunswick Company were produced as evidence in this cause.

4. And you orator further shows and charges, that the agents of the said Railroad Transportation Line frequently made large payments of moneys in their hands to some one or more of the directors and other porsons connected with the said New Brunswick Company prior to the time of the said monthly settlement, which said moneys, or a very large portion of the same, your orator believes and charges were not comprehended in the amount of earnings from the business of the Railroad Transportation Line, as the same are credited in the said Anderson's books, and in the said abstract account.

5. And your orator further shows and charges, that the agents of the company in said Railroad Transportation Line have from the month of April, 1836, to the month of May, 1843, paid in monthly payments to some person or persons other than Abraham S. Neilson, the treasurer of said Company, large sums of moneys, the proceeds of the business of the said last mentioned line, amount-

ing to about $242,000, which said moneys your orator avers should have been paid to the said treasurer, and accounted for by him to the said Company.

6. And your orator further shows and charges, that the agents of the said Railroad Transportation Line, for several years prior to the month of May, 1843, and while the said New Brunswick Company were the proprietors of the said last named line, paid the monthly balances arising from the business of said line to Wm. H. Gatsmer and to Ira Bliss, agents of the Camden & Amboy Railroad and Transportation Company at Philadelphia and New York; which said payments so made to said Gatsmer and Bliss by the agents of the said New Brunswick Company were very large in amount; and the said moneys, your orator believes, were deposited in bank to the credit of Edwin A. Stevens, treasurer of the said Railroad Company, or to the credit of the said William H. Gatsmer or Ira Bliss. And your orator further says, that the said Ira Bliss has never been an agent of the New Brunswick Company, nor have the said New Brunswick Company ever paid to the said Ira Bliss any moneys for any services rendered by him to said Company as their agent, as the said Anderson's books will fully show.

7. And your orator further shows and charges, that no account, either of the business or monthly balances of the earnings, of the Railroad Transportation Line, from the first day of January, 1835, to the month of May, 1843, nor of the Freight Barge lines, from 1835, inclusive, to 1840, nor of the Coal Barge Line from 1835 to 1847, was ever rendered, or the moneys due therefrom paid to the treasurer of the said New Brunswick Company, as will appear from his books.

8. And your orator further shows, that by an order of this court made in this cause, the books of the said New Brunswick Company, called the Anderson books, were placed in the custody of Staats S. Morris, esq., a commissioner of this court, for the purposes of this cause; and it appears from said books, that they were opened in 1835, and were kept, as your orator believes, under the general direction of Henry R. Swan, as agent of the said Company, until the spring of the year 1838, and by William T. Anderson, book-keeper of said Company, from the month of May, 1837, until about the year 1849: and your orator further says that the said books contained credit entries from their commencement to the third day of April, 1847, exceeding $4,000,000; and charges for expenditures during the same time against said Company of more than $4,000,000; which said entries of credits and charges in said Anderson's books, your orator charges, were mainly made up and entered in said books by the said Anderson and others under the direction of some one or more of the directors of the said New Brunswick Company, from such statements, vouchers, memoranda

and other papers as were from time to time forwarded or given to said Anderson for that purpose; that neither the said receipts nor the said expenditures, so credited and charged in said Anderson's books, with the exception of a very small part of the same, were received or paid out by the said Anderson, or by any person employed in the office in which the said books were made up and kept. And your orator avers, that the entries in said Anderson's books were not made from the original books of the said New Brunswick Company.

9. And your orator further says and charges, that the said Henry R. Swan and Wm. T. Anderson, during the time the said books were under their or each of their charge and keeping, each kept a cash book, containing an account of all the moneys received and paid out by them respectively, on account of the said New Brunswick Company; and that both the said Swan and Anderson, in adjusting and settling their cash accounts with said Company, made such settlements from said cash books, and not from the said Anderson's books. The said cash books were purchased and paid for from the funds of the said New Brunswick Company, were their property, and are now in the custody or under the control of the defendants.

10. And your orator further shows and charges, that the said Anderson's books do not contain a full, true and just account of the moneys due to the said New Brunswick Company, on the said third of April, 1847, as your orator was assured and induced to believe was the fact. And your orator further charges that the said Anderson's books contain a very large amount of charges against the said Company, which were not and are not chargeable against the said New Brunswick Company; of which said charges your orator was not aware, until after said books were placed in the custody of the commissioner, Statts S. Morris, esq.

11. And your orator further shows and charges, that the said Anderson's books contain, under the date of the year 1840, the entry following, to wit:

"MEMORANDUM OF H. R. SWAN'S ACCOUNT.

This amount due by H. R. Swan, being cash balance from the commencement of his agency, to January 1st, 1840—See books..... $46,288 97."

And your orator says, that from an examination of said books, and from information received from Wm. T. Anderson's testimony in this cause, it appears that the said sum of $46,288 97, so charged as due from said Swan, is the whole amount of balance which accrued in the business of the said New Brunswick Company up to the first day of January, 1840, as the same is contained in Anderson's books. And your orator further says, that the said

Swan died in the month of August, 1838; that he was detained by sickness, for some time prior to his death, from the office and attending to the business of the said New Brunswick Company. And your orator further says, that the total amount of receipts and disbursements entered in Anderson's books from the first day of August, 1838, to the 31st day of December, of the year 1839, was $965,558 28, or thereabouts, which moneys *was* all, or nearly all, received and expended by some person or persons subsequent to said Swan's death, and the same should not have been taken into the statement of said Swan's account, as entered in said Anderson's books. And your orator further says and charges, that the said memorandum of account in Anderson's books was not made in the year of its date, but was made after the month of March, 1842, and by the direction of the said Edwin A. Stevens.

12. And your orator further says and charges, that the New Brunswick Company are charged in said Anderson's books for moneys paid by said Company to the Camden and Philadelphia Steam Ferry Company, for the ferriage of goods between Camden, New Jersey, and Philadelphia, from 1840, including a part of that year, to the 1st of April, 1846, in the sum of $96,184 73, or thereabouts, it being for the ferriage of goods carried between New York and Philadelphia by the Camden and Amboy Railroad and Transportation Company, for the said New Brunswick Company, under the contract existing between the two Companies for that purpose. And your orator says that the moneys so charged for said ferriage ought not to have been charged against the New Brunswick Company, either in said books or elsewhere, the said New Brunswick Company being in nowise responsible for the same. And your orator further charges, that of the aforesaid sum so charged for ferriage, there is included the sum of $74,808, or thereabouts, for the ferriage of goods, in monthly sums, for the years 1843, 1844, and 1845, and which said monthly sums were for each of the several months of the said three years last above named; and your orator believes the fact to be, and so charges, that for at least nine months in each of the said three years, the said goods were transported by steamboats, between Bordentown, New Jersey, and Philadelphia, and not across the said ferry, between Camden and Philadelphia, and the said charges for ferriage are erroneous and improper.

13. And your orator further says and charges, that there are in said Anderson's books, charges against the New Brunswick Company for moneys paid for certain railroad expenses, consisting of brakemen's and conductors' wages, employed by the Camden and Amboy Railroad Company, in the years 1841, 1843, 1844, 1845, and 1846, amounting to the sum of $15,921 74, which said charges ought not to have been made against the New Brunswick Company, they being in no way liable for the payment thereof.

14. And your orator further shows and charges, that the said Anderson's books contain charges against the said New Brunswick Company from the year 1839, inclusive, to the 1st day of April, 1846, for the running expenses of, and for coal used by, the steamboats Swan and Transport, owned by the Camden and Amboy Railroad and Transportation Company, and which said steamboats were, during that time, employed in the carrying of the freight and goods in the Railroad Transportation Line between South Amboy and New York, and which said charges last above named amounted to the sum of $76,150 68; and your orator further says, that the said New Brunswick Company were not in any way liable for the said last named charges; and they should not have been made against the said New Brunswick Company, in the said Anderson's books, or elsewhere.

And your orator further says, that if the agents of the New Brunswick Company have actually paid the aforesaid charges for ferriage, railroad expenses, and for expenses of the steamers Swan and Transport aforesaid, such payment should have been reimbursed to the New Brunswick Company by the said Railroad Company, who were liable for all such charges, when honestly made; and your orator believes that the said Railroad Company have paid them. At all events, the directors of the New Brunswick Company should not have permitted the said charges to be paid from the funds of said last named Company, or to be charged against the Company in the said Anderson's books, or elsewhere; in so doing they were guilty of a breach of trust, and abused the confidence reposed in them. And your orator shows that the said charges for ferriage, railroad expenses, and expenses of the said steamboats, amounted to the sum of $188,257 15, are erroneous and improper charges against the New Brunswick Company, said last named Company never having agreed to allow and pay them in any contract made and subsisting between them and the said Railroad Company, or any other company or person.

And your orator further says, that the aforesaid sum of $76,150 68, charged in said Anderson's books for expenses of the steamers Swan and Transport, is made up of many items of charges paid to Wm. T. Anderson, Alfred Decker, and Ira Bliss; and several of said items of charges state, also, "that the vouchers for such charges are to be found in the possession of the said Ira Bliss." The said Ira Bliss was, during the said period of time, an agent of the Camden and Amboy Railroad and Transportation Company, and never was an agent of the said New Brunswick Company. One of the aforesaid items of charges in said Anderson's books reads as follows, to wit:

"STEAMBOAT SWAN.

Wm. T. Anderson: To this amount for running expenses of steamboat Swan, from April 1st to Dec. 1st, 1839, per order of E. A. Stevens, and voucher in possession of Ira Bliss..... $8,930 07"

And your orator says that several of the said items of charges for expenses of the steamer Swan are thus entered as paid by the said Wm. T. Anderson. And your orator further says, that the said Anderson did not pay the moneys so charged, but merely entered the amounts of such charges in the cash-book to the credit of said Ira Bliss.

And your orator says and submits, that if the said sum of $76,150 68 for expenses of said steamboats were proper and fair charges against the said New Brunswick Company, the vouchers for such payments should have been rendered to the treasurer, or to some other proper agent of the said New Brunswick Company, and retained in the possession of such treasurer or other proper agent, and should not have been rendered and retained by the said Ira Bliss, agent of the said Railroad Company, nor does your orator know, nor can he imagine, why the said vouchers were given to the said Ira Bliss, unless said vouchers were and *were* to be subsequently rendered to, accounted for, and again paid by the said Railroad Company.

15. And your orator further shows and charges, that the said Anderson's books contain charges against the New Brunswick Company, in the years 1837, 1838, 1839, for coal purchased by the said New Brunswick Company in the said years, of the Lehigh Coal and Navigation Company, and for the transportation and other expenses thereof, amounting in all to the sum of $75,796 09; which said coal was sold for the said New Brunswick Company, by one Morris Buckman and others; but, that neither the said Anderson's books nor the treasurer's books, of said New Brunswick Company, show what disposition was made of a very large amount of said coal or the proceeds thereof.

And your orator further shows, that the said Anderson's books contain the following charges against the New Brunswick Company under date and in the book of 1840:

"Morris Buckman, 1837.....	$36,685 08
" 1838.....	7,699 84
	44,384 92
Less amount received from Mahlon Buckman, agent for Morris Buckman.....	18,644 67
	$25,740 25"

And your orator says, that the said balance of $25,740 25 was and is charged against the said New Brunswick Company in the said Anderson's books, as being due from the said Morris Buckman to the New Brunswick Company; and your orator says, that the said sum so alleged to be due to said last named Company, if due at all, was entirely or nearly so due from the said Morris Buckman, for account of the said coal so purchased by and previously charged to the said New Brunswick Company in said Anderson's books; and your orator further says, that neither the said Anderson's books nor the said treasurer's books show any ground or reason why the said charge of $44,384 92, or the said balance of $25,740 25, were made against the said New Brunswick Company, and that the said charge and balance of charge are erroneous and improper charges against the said New Brunswick Company, inasmuch as the said New Brunswick Company had been and are now charged in the said Anderson's books with the amount of the purchase of said coal and the transportation and other expenses thereof; and your orator submits that the said New Brunswick Company ought not to be charged even if the said Morris Buckman failed to account and pay for the said coal sold by him, the said New Brunswick Company having been charged the whole amount therefore previously, as is herein before stated.

16. And your orator further shows and charges, that the said Anderson's books, under date of August 31st, 1844, contain a charge against the said New Brunswick Company of $12,481 11, the same being charged in the said last named books "for tolls due the Delaware and Raritan Canal Company, in the year 1837, as per book of minutes," which said charge your orator says is erroneous and fraudulent; and your orator says, that prior to the date of said last named charge, all the tolls due from the New Brunswick Company to the said Canal Company had been paid by the said New Brunswick Company, and charged to them in their said books; and your orator says, that the said New Brunswick Company did not owe said money, and that the whole transaction, as it appears on said books of minutes and on the said Anderson's books, presents a very suspicious appearance, and shows, as your orator thinks, that the directors of said New Brunswick Company in directing said payment, if indeed they did it at the date of the entry in the book of minutes, or at any other time, were guilty of a breach of trust, and an unjustifiable appropriation of the funds of the said New Brunswick Company.

17. And your orator further shows, that the said Anderson's books contain a charge against the said New Brunswick Company of the sum of $1,615 46, for commissions due and alleged to have been paid to R. F. Loper in 1842; and your orator says, that the said charge was and is incorrect, and a fraud against the said New Brunswick Company, for your orator avers that all the commis-

sions due to R. F. Loper for the year last aforesaid had been paid by and charged to the New Brunswick Company in said Anderson's books prior to the said charge last above named being made.

18. And your orator further says, that there are charged in the said Anderson's books against the New Brunswick Company for charges paid on goods received for transportation, [being other and different from the charges for the transportation of such goods,] from the year 1843, inclusive, to the first day of April, 1846, amounting to the sum of $126,296 62, which said charges were to have been and actually were collected by the agents of the New Brunswick Company, in addition to the cost of the transportation of such goods between the cities of New York and Philadelphia, on the delivery of such goods to the consignees. And your orator further says, that the said charges paid, the sum of money last above mentioned, should have been credited to the said New Brunswick Company, as the same were received in the said Anderson's books, and should also have been credited in said abstract account, which was the basis of the settlement mentioned in the pleadings in this cause; but the said last named sum of money so paid for charges on goods, and subsequently paid back to and received by the agents of the said New Brunswick Company, or a greater part thereof, has not been credited in the said Anderson's books nor in the said abstract account, and therefore the said Anderson's books and said abstract account in this particular, as well as in the many errors herein before set forth, are erroneous, incorrect, and operated and do operate to the great injury of your orator. And your orator says that all these matters will fully appear from the books herein before named, and kept by the agents of the New Brunswick Company as aforesaid, when produced, as your orator prays they may be, as evidence in this cause.

19. And your orator further shows and charges, that the said Anderson's books and the said abstract account did not on the said 3d of April, 1847, contain all the credits due to the said New Brunswick Company for the moneys received by the said agents of the Railroad Transportation Line in the business of said line, during the year 1835, by about the sum of $16,000; nor is the said New Brunswick Company credited in the said Anderson's books and abstract account with all the moneys received and paid over by the agents of the last named Transportation Line during the months and years and by the amounts following; that is to say, for the month of March, 1840, by above $6,500; for the month of March, 1841, by about $5,500; and for the months of January, February, March, and December, 1842, by about the sum of $10,500; all which will fully appear by the production and examination of the books herein before named and kept as aforesaid by the said agents of the New Brunswick Company, as your orator fully believes.

20. And your orator further shows and charges, that the divi-

dends credited in the said Anderson's books, and in said abstract account from the monthly receipts arising from the business of the said Freight Barge Lines of the said New Brunswick Company, are not the whole amount of such monthly net earnings of said lines, from the year 1842 to the year 1846, inclusive, but that the dividends credited in the said Anderson's books for several months of the years aforesaid are far less in amount than the actual net earnings of the said Freight Barge Lines during the said period of time; and your orator believes and says, that this will fully appear and be proved from an examination of the aforesaid books of the said New Brunswick Company so kept by the said agents, when they shall have been produced as evidence in this cause.

21. And your orator further shows and charges, that in the said Anderson's books, in the year and under the date of 1841, the said New Brunswick Company are charged with the sum of $2,203 02 for loss in the business of the Freight Barge Lines in the month of December in the year last aforesaid; the said sum being charged in four several amounts, as made to each of the agents of said last named lines at New York and Philadelphia. And your orator further says, that said Anderson's books contain another charge in the year 1845, against the said New Brunswick Company, of $1,828 81, for loss in the business of the said Freight Barge Lines in the same month of December, 1841; and your orator avers, that the said last named charge is erroneous and against the rights of the said Company; and your orator further avers, that the said first charge of $2,203 02 against the said New Brunswick Company, not only covered and paid all the loss in the business of the said Freight Barge Lines for the said month of December, 1841, but comprised the entire amount of the business of the said lines for that month.

22. And your orator further shows and charges, that in the years 1836 and 1837, the said books being then kept by Swan and in part by said Anderson, there are in said books charges against the New Brunswick Company for the expenses of the steamboats Thistle, New York and Philadelphia, belonging to the Camden and Amboy Railroad and Transportation Company, for which the said New Brunswick Company were not liable, which said charges amounted to the sum of $2,178 78. And your orator further says, that the said defendants or some of them, the then directors, and now trustees of the said New Brunswick Company, authorized such charges, and were guilty of a breach of trust, and acted in fraud of the rights of the said New Brunswick Company.

23. And your orator further shows and charges, that the said Anderson's books, under the date of the year 1845, contain charges against the New Brunswick Company, amounting to the sum of $7,236 09, which said amount was made up of the sums of $2,111 32

received of George Abbe, $3,699 00 received of Miller & Bancker, and $1,425 77 received of James Schott, jr.; and the said last named charges were so made against the said New Brunswick Company, because it is alleged that the said several sums of money, making the amount of the said sums so charged as last stated, had been credited in said Anderson's books twice. And your orator avers that the said several sums of money were justly and honestly due from said George Abbe, Miller & Banckes, and James Schott, jr., were credited in said Anderson's books when paid, as they ought to have been; and your orator says that they are credited to the said New Brunswick Company in said Anderson's books and in said abstract account but once, and in the said separate sums, under the head, in said abstract account, of general account in the years 1840, 1842, and 1844. And your orator says, that the said charges against the said New Brunswick Company in the said Anderson's books, and also included in said abstract account, is erroneous, and in fraud of said Company and your orator, and should not have been made in said Anderson's books or elsewhere.

24. And your orator further shows and charges, that the said Anderson's books contain charges against the said New Brunswick Company, amounting to the sum of $31,700, for the charters of the steamboats Burlington and Trenton, belonging to the Camden and Amboy Railroad and Transportation Company, for the years 1841 and 1842, which said sum of money so charged in said Anderson's books, your orator says is incorrect, that the books of the said Railroad Company show a credit for the charter of said steamboats received from the said New Brunswick Company, of only $24,200; and in further proof that the said Railroad Company only received the said last named sum, and no more, for the charter of the said steamboats from the New Brunswick Company, your orator refers this court to a certified copy from the Secretary of State's office of the State of New Jersey, now here ready to be produced and shown, as this court may direct, of the report of the said John R. Thomson, one of the defendants in this suit and secretary of the joint board of directors of the said Camden and Amboy Railroad and Transportation Company, and of the Delaware and Raritan Canal Company, to the commissioners duly appointed by the legislature of New Jersey to investigate the affairs of the said joint companies.

And your orator further says, that the said last named charge so made as aforesaid in the said Anderson's books, exceeds the amount really paid for the charter of the said two steamboats the sum of $7,500; and that to the amount of such excess the said charge is incorrect, and a fraud upon the said New Brunswick Company, and also upon your orator. And your orator says, that the said sum of $7,500 should be credited to the

said New Brunswick Company in the Anderson books, and in the said abstract account. And your orator further says, that the said sum of $7,500 was credited back to the said New Brunswick Company, after the 3d day of April, 1847, as your orator finds from an examination of an answer made by said defendants to a bill filed by Isaac Fisher, a stockholder in said New Brunswick Company, in the court of chancery of New Jersey, against the said directors, defendants in this suit, and the said New Brunswick Company, that the said sum of $7,500 is credited back to the New Brunswick Company; and your orator believes that this fact would fully appear, if that part of the said Anderson's books and the said treasurer's books now in the custody of the said commissioner, which are closed up and excluded from the examination of your orator, were opened to his examination and made evidence in this cause, and if the other books kept by said Anderson were also produced as evidence in this cause.

25. And your orator further says, that the said books did not, nor did the said abstract account, on the 3d of April, 1847, contain credits for all the moneys then due and received by the said New Brunswick Company and their agents to a very large amount, as your orator confidently expected they did at the time of the said settlement made at the Princeton basin, and also as your orator expected they did at the said stockholders' meeting on the 3d day of April, 1847. And your orator says that he was justified in such expectation, from the fact that he was informed by the said Edwin A. Stevens, at a meeting of the directors of said New Brunswick Company, two weeks prior to the said stockholders' meeting, that he would call a meeting of the stockholders of said Company, and at such meeting all the books of said New Brunswick Company containing all the operations and business of said Company would be laid before the stockholders for their examination; and the said meeting was held on the 3d day of April aforesaid.

26. And your orator further shows and charges, that the said New Brunswick Company were not credited in said Anderson's books and said abstract account prior to or on the said 3d day of April aforesaid, with the sum of $3,000, the proceeds of the sale of the barge Superior, which had before that time belonged to the said New Brunswick Company, and which had been sold for the sum of $3,000 in the year 1841, which said sum should have been credited to said Company and contained in said abstract account; and the omission to do the same shows that the said Anderson's books and abstract account are incorrect in this respect also.

27. And your orator shows and charges, that the said New Brunswick Company were not, on the said 3d day of April, 1847, credited in said Anderson's books, or in said abstract account, with the sum of $3,539 18, paid to said Company by Wm. S. Freeman, agent of said Company, for so much money due them on or about

the 15th of September, 1846; which said sum of money should have been credited in said Anderson's books and accounted for in said abstract account; and the same not being credited or accounted for in said Anderson's books and abstract account, said books and abstract are incorrect and unjust in this respect also.

28. And your orator further shows and charges, that neither the said Anderson's books or the said abstract account did contain, on the 3d of April, 1847, a credit for the sum of $2,500, which was received by the said New Brunswick Company from Wm. N. Baird & Co., J. & N. Briggs, and Thomson & Neilson, for the charter of the barges and propellers of the said New Brunswick Company for the month of March, 1857, and that the said Anderson's books and said abstract account not containing said last named credit, were incorrect and false in that respect.

29. And your orator further shows and charges, that the said Anderson's books and said abstract account did not contain, on the 3d of April, 1847, a credit for the sum of $1,290 42, which was due and paid to the said New Brunswick Company on the 1st of April, 1847, for interest, from the Camden and Philadelphia Steam Ferry Company; which omission of said credit of the said last named sum shows that said Anderson's books and abstract account were incorrect in this respect also.

30. And your orator further shows and charges, that neither the said Anderson's books or the said abstract account contained, on the said 3d of April, 1847, a credit for the sum of $450, which was either retained or received by the said New Brunswick Company for dividend declared and paid by said Company on 9 shares of the capital stock of said New Brunswick Company, and which was payable in February, 1847, and which said 9 shares of stock were then owned by, and the said dividend due thereon belonged to, and should have been credited to, the New Brunswick Company on the said Anderson's books and in the said abstract account; and your orator says, that the whole amount of the dividend then declared and paid on the entire stock of the said New Brunswick Company was charged to said Company and the stockholders, and that in this respect also the said Anderson's books and said abstract account are incorrect also.

31. And your orator further shows and charges, that neither the said Anderson's books or said abstract account contained, as they should have done, on the 3d day of April, 1847, a credit for the sum of $655 40, received by the said New Brunswick Company from Wm. H. Gatsmer in the month of August, 1846; and that the said Anderson's books and abstract account, in the omission of the said last named credit, are erroneous and incorrect.

32. And your orator further shows and charges, that in the treasurer's books of the said New Brunswick Company the following entry is made:

1842.	"E. A. Stevens,		Dr.
March 7.	To unpaid bills for your note, with interest at 3 months from the 4th of March, 1842		$4,500 00
" "	To do. do. at 12 months, do. do.		13,000 00
			$17,500 00
This note given by E. A. Stevens through error for.....		$17,500 00	
Should have been		14,400 00	
This balance accounted for to E. A. Stevens this day, May 18, 1846.....		$3,100 00"	

And your orator alleges that the said balance of $3,100, with the interest which had accrued thereon, $719 70—in all $3,819 70—was charged against the said New Brunswick Company in said Anderson's books and abstract account; which said sum having been so charged against, should also have been credited to the said New Brunswick Company, as should also have been the sum of $4,383 72, the interest which had accrued on the said E. A. Stevens's note for $14,400 from March 4th, 1842, to April 1st, 1847; which said two last named sums of money, amounting to $8,203 42, should have been credited to the said New Brunswick Company in said Anderson's books and abstract account; but your orator avers that the whole amount of credit for that purpose, as contained in said Anderson's books and abstract account, on the 3d of April, 1847, was and is $6,819 57—the said last named sum being $1,383 85 less than was justly due to the said New Brunswick Company; and the said last named sum should have been credited to the said Company in the said Anderson's books and abstract account; and the omission to make such credit shows that the said Anderson's books and abstract account are incorrect in this respect also.

33. And your orator further shows and charges, that the said Company's books contain the following charge against the New Brunswick Company:

1839.	"E. A. Stevens, Treasurer,	Dr.
July 20.	To unpaid bills for your note, with interest from May 20th, 1839.....	$27,123 00"

And your orator says, that the total amount of interest of said note, credited to said Company in said Anderson's books and abstract account, on the said 3d of April, 1847, is $5,054 56; that the said interest was made up to, and the said note was settled on, the 12th of July, 1844, and that the said amount of interest of

said note so credited as aforesaid, is $3,106 00 less than the actual amount of interest due on the said 12th of July, 1844, and which was paid to and received, or ought to have been received, by said Company; and your orator says, that the sum of $3,106 00 should have been credited, and that it is not credited, and the omission to credit the same is an error against the rights of the said Company and your orator, and shows that the said Anderson's books and abstract account are incorrect in this respect also.

34. And your orator further shows and charges, that the following charge and credit are in the books of the treasurer of the said New Brunswick Company:

"1842, Dec. 17. To cash paid E. A. Stevens, dft., in favor of Ira Bliss..... $2,849 84
1847, March 31. By cash received from E. A. Stevens for error, paid Dec. 17, 1842..... $2,849 84"

And your orator charges, that the said E. A. Stevens should have been charged with, and should have paid the interest on the said last named sum of money from the time the same was paid on his draft, until the same was repaid as above stated, and that such interest, amounting to about $730 00, should have been received and credited, but the same was and is not credited in the Anderson books and abstract account, and in this respect also the same are incorrect.

35. And your orator further says, that at the time of the said settlement made at the Princeton basin, and mentioned in the pleadings in this cause, he was entirely ignorant of all and every one of the many errors, omissions, mistakes, and incorrect charges herein before set forth, and operating so injuriously to the rights of the said New Brunswick Company. And your orator says, he first came to the knowledge and information thereof since certain books of the said New Brunswick Company, called the Anderson books and the Treasurer's books, have, by the order of this court, been placed in the possession of Staats S. Morris, commissioner, for the purposes of this cause, and from an examination of said books by himself and his counsel.

36. And your orator further shows, that the total amount of the said errors, incorrect charges, omissions and mistakes hereinbefore set forth, exceed the whole amount of the entire property, moneys, and assets of the said New Brunswick Company, as rendered to him, and accounted for in the said settlement so made at the Princeton basin—that had a true and fair account of such assets, made from books fairly and honestly kept, been rendered at said settlement, the assets of the said New Brunswick Company at the settlement would have been proved and appeared to be more than double the amount so rendered at and on which said settlement was based. And had your orator known of the said errors, omis-

sions, incorrect charges, and mistakes, he would not have made and agreed to the settlement aforesaid.

37. And your orator further shows and charges, that neither the said Anderson's books or the said abstract account contained, as they should have contained, on the said 3d of April, 1847, all the credits entered in the said large cash book of the treasurer of the New Brunswick Company for the moneys received from the agents of the Railroad Transportation Line for the year 1844, by about the sum of $5,387 42. Nor does the said Anderson's books or abstract account contain credits for all the moneys received by the agents of the said Railroad Transportation Line, and which was duly paid to the said Company for freights and charges collected in the business of said line, in the months of January and December, 1843, and in the months of January, August, and September, 1844, and in January, February, May, August, and December, 1845, and in the months of January, February, and March, 1846. All which, as your orator believes and charges, would fully appear by the production and examination of the books of the said Railroad Transportation Line kept by the agents thereof, and hereinbefore named as evidence in this cause.

38. And your orator further shows and charges, that after the aforesaid settlement so made, at the Princeton basin, Asa Whitehead, esq., was duly made an arbitrator between the said New Brunswick Company and the said Camden and Amboy Railroad and Transportation Company, of and concerning certain matters between said Companies; and he did award. [But your orator does not know when, and therefore cannot state more particularly.] That the said Camden and Amboy Railroad and Transportation Company should pay to the said New Brunswick Company the sum of $28,513 74, or thereabouts, for overcharges, &c., of freights transported between New York and Philadelphia, for the said New Brunswick Company, prior to the 1st day of April, 1846, which said award, or a copy thereof, and all the accounts and statements connected therewith, your orator charges is in the possession or under the control of the said defendants, or some one or more of them, is material for your orator as evidence in this cause, and your orator prays that it may be produced for that purpose. And your orator says, that the said sum of money so awarded to be paid, and which was, in fact, paid to the said New Brunswick Company, was not credited in the said Anderson's books, and is and was not contained in the said abstract account, on the said 3d of April, 1847.

39. And your orator further shows and charges, that the said New Brunswick Company are charged in the said Anderson's books for moneys paid to the said Camden and Amboy Railroad and Transportation Company, from the year 1835 to 1845, both years inclusive, for the transportation of 171,809 tons of through freight, and 38,685 tons of way freight, whereas your orator has ascer

tained from the report made to the legislature of New Jersey, made by commissioners duly appointed to examine the books and accounts of the said Joint Companies; and your orator avers the fact to be, that the books of the said Railroad Company contain credits for money received during the period of time last aforesaid from the said New Brunswick Company, for the transportation of only 169,916 tons of through freight, and 37,025 tons of way freight. And your orator avers, that the said last named number of tons of through and way freight was all that the said Railroad Company transported for the said New Brunswick Company, for the period of time aforesaid. And your orator says that the said New Brunswick Company are charged in the said Anderson's books and said abstract account, for moneys paid to the said Railroad Company for the transportation of 1,892 tons of through freight, and 1,660 tons of way freight, for the period of time aforesaid, more than was actually transported, and that said charges for moneys paid therefor exceeded the sum of $20,000. And your orator insists, that as well the New Brunswick Company as your orator should be credited with said last named sum of money, or whatever the amount may be, so wrongfully charged as aforesaid in the said Anderson's books, and in said abstract account. And your orator supposes that the said amount so charged for the said excess of tonnage may have constituted a part of the said moneys so awarded by the said Asa Whitehead, but he does not know that to be the fact.

40. And your orator further says, that since the said Anderson's books have been in the said commissioner's charge, he has ascertained that the New Brunswick Company are therein charged for moneys paid for cartage in the said Railroad Transportation Line, for the year 1839, the sum of $7,774 32, which said sum, or the greater part thereof, your orator charges accrued from cartage of goods in transit between New York and Philadelphia, to and from some point on the railroad. And your orator says that the same should have been reimbursed to the said New Brunswick Company, by the said Railroad Company, under the contract between said Companies, and credited to said New Brunswick Company in said Anderson's books and abstract, but that in fact such moneys *was* not so credited.

41. And your orator further says, that from an examination of the said books, since they have been in said commissioner's custody, he has ascertained that the said New Brunswick Company have not been credited, either in said books or abstract account, with the moneys due the said Company, on the said 3d of April, 1847, for the charter of the barges and steam propellers of the said Company, and used for parts of several years since 1840, in transporting freights between New York and South Amboy. And your orator says and charges, that the moneys for the charter and use of

the said barges and propellers as aforesaid have been accounted for and paid to the said New Brunswick Company by the Camden and Amboy Railroad and Transportation Company, and since the settlement made at Princeton basin. Your orator charges that the accounts thereof being withheld from him by the defendants, or some of them, in whose power they are, cannot state the amount so due, accounted for and paid, but insists that the amount thereof should be duly credited, and he have his proportionate part thereof.

42. And your orator says, that in the answer in this cause, certain allegations of error and mistake are alleged to have been made in the said settlement at the Printeton basin, and the defendants pray that in case the said settlement be re-opened, and the accounts of the New Brunswick Company be re-examined and restated, that your orator be compelled to account for his proportionate part of said alleged error or mistake. And your orator further says, that it is material to a full, fair and jnst exposition and exhibition of said alleged error and mistake if they really occurred, and of the manner in which said settlement was made and concluded, that Richard Stockton, one of the defendants in this cause, be examined in reference thereto as a witness; the said Richard Stockton participated in said settlement, and his evidence in reference to the same and the said supposed and alleged error or mistake is material.

43. And your orator further shows and charges, that since the said books have been in the custody of said Staats S. Morris, he has discovered therefrom, that Wm. H. Gatzmer has received from said New Brunswick Company and their agents, of their funds, more than $800,000, and has expended on account of said Company a very large amount of money. And your orator further says, that the production of the books of the said New Brunswick Company, kept by said Gatzmer, as their agent since the year 1840, in the possession or under the control of the defendants, or some one or more of them, so that your orator can have access to and examine them, and use them as evidence in this cause, and in the further examination of witnesses therein, is material and necessary, and is also material and necessary for the proof of many of the said errors, mistakes and omissions herein before charged.

44. And your orator says further, that the answer of the defendants in this cause has annexed thereto the bill filed by your orator in a former suit against three of the defendants in this cause, and their answer and the replication, which are marked exhibits B, C, and C, and are prayed to be taken as part of their answer. And this complainant says the said Gatzmer stated an account between the New Brunswick Company and the Camden and Philadelphia Steamboat Ferry Company, whereby certain real estate in the city of Philadelphia, known as a part of the Walnut Street property, and for which the New Brunswick Company paid the

sum of $46,666 66, was transferred from said last named Company to the said Ferry Company. The said books kept by said Gatzmer, as agent of the New Brunswick Company, your orator asserts, will show how the last named account was made up, or the material of which it was made, or both.

45. And your orator further shows and charges that certain books, and the book of minutes of the directors of said New Brunswick Company, were, by an order of the court, made in this cause, placed by the defendants in the custody of Staats S. Morris, Esq., commissioner, for the purposes of this cause; but all the contents of the treasurer's large cash book, and of the day book and ledger, kept by the said Anderson, and the book of minutes of the New Brunswick Company, from and after and during a part of the month of April, 1847, were and are, and have been, all the while they have been in the custody of said commissioner, and while your orator and his counsel have had access to them, closed up and sealed, and were so closed up when they were delivered up to said commissioner, so that your orator and his counsel have not had access to, or examined those parts of said books so closed up and sealed. And your orator further shows, that it is neeessary and material that he be permitted to have access to and examine such sealed and closed parts of said books, and of the remainder of the books kept by the said Anderson, and the treasurer's books, since the said 3d of April, 1847, and use them as evidence in this cause, and by them your orator expects to prove many of the errors and mistakes, omissions and frauds hereinbefore set forth, and which have worked and do work such manifest and grievous injustice to your orator.

46. And your orator further says, that from the number and nature of the errors, omissions, mistakes, incorrect charges, and frauds, which, with the means he has had, he has discovered, he has good reasons to believe he will, by the production of the said other books herein before named, discover and prove many other omissions, mistakes and frauds, as well in debits as credits, on which to surcharge and falsify the said abstract account, on which said settlement was made.

And the following amendments are made and filed in pursuance of the order of the court, the same being interrogatories, and numbered from 1 to 36 inclusive, to be inserted in the original bill on file, on page 60, and immediately after the last interrogatory in said bill.

1. To whom did Alfred Decker and William S. Freeman, the agents of the Railroad Transportation Line, pay the monthly earnings of said line, as the same were ascertained, at the monthly or other settlements, from the 1st day of May, 1836, to the month of

April, 1843, inclusive? State fully the names of the persons receiving the same, on behalf of the New Brunswick Company.

2. To whom did the agents of the Merchants' and Swiftsure Lines pay the earnings of said lines, as the same were ascertained at the monthly settlements, from the year 1835, inclusive, to the year 1840?

3. Were the monthly receipts and expenditures of the said last named lines, which are also called the freight barge lines of the said New Brunswick Company, from the year 1842, inclusive, to the month of April, 1847, entered monthly or otherwise, in any book or books of account, at New York and Philadelphia? and if yes, state in what book or books, and where are they now, and in whose custody?

4. Was Ira Bliss, at any time prior to 1847, employed by the said New Brunswick Company, as an agent or otherwise? If yes, state in what capacity, what duties he performed for said New Brunswick Company, for what compensation, if any—and in what books of said Company was and is the same charged?

5. Did the agents of either the Railroad Transportation Line, or the said Freight Barge Line, or both, at any time while the New Brunswick Company were the owners of said lines, or part owners of said Freight Barge Lines, pay the earnings of said lines, as ascertained at the monthly settlements, to the said Ira Bliss and Wm. H. Gatzmer, or either of them? If yes, during what period of time?

6. While the books of said New Brunswick Company were under the charge and keeping of said Henry R. Swan and Wm. T. Anderson, were there any other books kept, either by said Swan or Anderson, or both, in which were entered moneys received and expended by them, or either of them, in the business of the said New Brunswick Company, other than the said several books called Anderson's books, now in the custody, under the order of this court, of Staats S. Morris, commissioner? If yes, state what books, and their names, and general nature, and where are the said books now, and in whose custody?

7. From the year 1840, inclusive, and for several years thereafter, were there certain other books of the said New Brunswick Company kept by Wm. H. Gatzmer, an agent of the said New Brunswick Company, in Philadelphia, called the day book and ledger, and account current book, or some other name or names, or any other book or books, containing the business or entries of, or in relation to the business of the said New Brunswick Company? If yes, state the name, nature, and general contents of said last named and referred to books, and where are said books now, and in whose custody?

8. Was there an account stated on or about the month of March, 1846, or at any other time, whereby certain real estate, belonging either in part or wholly to, and held by any person or persons, for

the use of the said New Brunswick Company, situated in the city of Philadelphia, and known as the, or a part of the, Walnut street property, was transferred to, or out of which grew a transfer of the said property, or the beneficial interest therein, from the said New Brunswick Company to the Camden and Philadelphia Steamboat Ferry Company? If yes, state by whose directions, and by whom said account was stated, and in what book or books, and in what document or writing the same was made, and where such books and writings are.

9. Why was the balance standing to the credit of the New Brunswick Company, due them, as is alleged in the said Anderson's books, from the said Henry R. Swan, on the 1st day of January, 1840, of $46,288 97, charged on said Anderson's book subsequent to that date; and why was his account not made and stated, and charged up to, and shortly or within a month or two after, his death?

10. Were the receipts and expenditures of the said New Brunswick Company, from the time when the said Henry R. Swan became incapacitated from sickness—and in fact did not attend to the business of said Company up to the 1st day of January, 1840—received and expended by the treasurer of said Company; if not, who received and expended the same on behalf of said Company? State the name or names of such person or persons so receiving and expending, and the amount thereof.

11. Do any of the books of the said New Brunswick Company show the number of tons of coal purchased by the said New Brunswick Company of the Lehigh Coal and Navigation Company, the price paid per ton for said coal, and the expenses paid thereon; and for which said coal and expenses the said New Brunswick Company are charged in said Anderson's books? If yes, state in what book or books the said number of tons, prices, and expenditures are entered and charged.

12. What disposition was made of the said coal? Was it sold on account of the said New Brunswick Company by any persons; and if so, by whom, and in what book or books of the said Company were all the sales or other disposition made of said coal entered and credited to the said New Brunswick Company, designating such books?

13. From what business of the New Brunswick Company did the sum of $44,384 92, charged or entered in said Anderson's books as due from Morris Buckman, under date of 1840, and in the form, and the whole entry being in the form following, to wit—

"Morris Buckman,	1837.....	$36,685 08
Do.	1838.....	7,699 84
		44,384 92

Less amount received from Mahlon Buckman, agent of Morris Buckman..... $18,644 67

$25,740 25"

accrued? And state, also, in what book or books of the New Brunswick Company the said two sums, or any other or numbers of sums of money so making the said sum of $44,384 92, are charged or entered, and are entered in detail against said Morris Buckman; and, also, in what book or books of the said Company is entered the said credit in detail, or otherwise, of the said moneys so received of the said Mahlon Buckman.

14. Were and are not the said New Brunswick Company charged in said Anderson's books for the tolls due from them for the coal barges of said Company to the Delaware and Raritan Canal Company, in the years 1836 and thence to 1847; and do not the said Anderson's books contain a charge in 1844, in addition thereto, against the said New Brunswick Company for tolls against the said last named Company, as due to the said Delaware and Raritan Canal Company, for the year 1837, of $12,481, or about that sum?

15. Are not the said New Brunswick Company charged in said Anderson's books with, and have they not paid charges for ferriage, to said Camden and Philadelphia Steamboat Ferry Company, for the ferriage of goods between Camden, New Jersey, and Philadelphia, from the year 1840, including part of that year to April, 1846, in sums amounting to $96,000, or thereabouts, or sum other sum, and what sum, the same being for ferriage of goods transported between New York and Philadelphia by the said Camden and Amboy Railroad Company for the said New Brunswick Company; if yes, what amount, and what sum for each year, respectively?

16. Were there not embraced in the amount charged for and paid to the said Steam Ferry Company for ferriage of said goods, amounts in monthly sums, for the years 1843, 1844, and 1845, amounting to some $75,000, or some other sum, and what sum, and what sum was so paid and charged for each of the said months in the said three years?

17. Were not such goods transported for nine months, or other and what portion of said three years, by steamboats between Bordenton, New Jersey, and Philadelphia?

18. During the close of the navigation of the Delaware river, in what way were the freights of the said Railroad Transportation Line transported between Camden and Philadelphia? And if by the boats of the said Ferry Company, state when the said freights were first transported between Camden and Philadelphia by the said Ferry Company.

19. Was not the Camden and Amboy Railroad and Transporta-

tion Company responsible for the ferriage of the freights of the said Railroad Transportation Line, while the New Brunswick Company were proprietors of the said last named line, to the said Camden and Philadelphia Steamboat Ferry Company, and has not such ferriage been accounted for, paid, and charged to the said Camden and Amboy Railroad and Transportation Company?

20. Was not the New Brunswick Company charged in the said Anderson's books with the sum of $15,921 74, or some such or other sum, for the wages of certain conductors and brakemen employed on the Camden and Amboy railroad?

21. Was and is not the said New Brunswick Company charged in the said Anderson's books with the sum of $76,150 68, or some such or other sum, for coal, running, and other expenses of the steamboats Swan and Transport, belonging to the Camden and Amboy Railroad and Transportation Company, and running between South Amboy and New York?

22. Were not the vouchers, or a large part of the vouchers, for the moneys paid, constituting the sum mentioned in the last interrogatory, rendered to and kept by the said Ira Bliss; if yes, why were such vouchers rendered to and kept by said Bliss?

23. Were not the commissions due to R. F. Loper, for transacting the business of the winter line of 1842, charged in said Anderson's books prior to the charge being made for said commissions paid to R. F. Loper for 1842 of $1,615 46?

24. Were the said New Brunswick Company credited in the said Anderson's books and in the said abstract account, on the 3d of April, 1847, with all the moneys received by Alfred Decker and Wm. S. Freeman, the agents of the said Railroad Transportation Line, for freights and charges received by them in the business of said line, from the month of May, 1836, to the month of April, 1846, and which said moneys the said Decker and Freeman have duly paid and were received by some one or more persons on account of the New Brunswick Company?

25. To what line of transportation of the New Brunswick Company does the charge made in said Anderson's books of the year 1845, to wit: "To loss on canal for December, 1841, $1,828 81," belong?

26. Was the said New Brunswick Company charged in said Anderson's books, under date of the years 1836 and 1837, in the balance of certain expenditures of the steamboats New York, Philadelphia, and Thistle, amounting to $2,178 78, or thereabout?

27. Were and are the following payments credited to the said New Brunswick Company in said Anderson's books more than once, viz: "Miller and Bancker, $3,699 00; George Abbe, $2,111 32; James Schott, Jr., $1,425 77?" If yes, in which book and under what date are said payments credited twice?

28. Were the said New Brunswick Company charged in said

Anderson's books with the sum of $31,700, for the charter of the steamboats Burlington and Trenton, belonging to the Camden and Amboy Railroad and Transportation Company? and have there been any moneys credited back to the said New Brunswick Company in said Anderson's or any other books of the said New Brunswick Company, since the said 3d of April, 1847, that is connected with all that has any relation to the said last named charge, or which was a return of any part thereof; or was there any such credit in said books prior to said last named date? If yes, state what amount was so credited, under what date, and in what books they were and are entered.

29. Was the barge Superior, belonging to the New Brunswick Company, sold on account of said Company for $3,000, or some such or other sum, and when and where, and for what sum? and if yea, is the same credited to the said New Brunswick Company in said Anderson's books or any other books, and what books, and under what date?

30. Did the said Anderson's books and abstract account contain, on the 3d of April, 1847, a credit for the sum of $3,539 18, or some such sum, for money received by the New Brunswick Company of Wm. S. Freeman, an agent of said New Brunswick Company, in or about the month of September, 1846; and also a credit for the sum of $655 40, received by the said Company in the month of August, 1846, from Wm. H. Gatsmer? If yea, in what books, and under what date?

31. Were the sums following credited to the said New Brunswick Company in the said Anderson's books and abstract account? "Interest due from Camden and Philadelphia Ferry Company, April 1, 1847..... $1,290 42
Dividend on 9 shares Company's stock, payable Feb., 1847..... ..... 450 00
Charter Company's barges and propellers for March, 1847..... ..... 2,500 00

Total, $4,240 42"

If yea, in what books and under what dates?

32. Was the interest on E. A. Stevens's note for $14,400, from March 4th, 1842, to April 1st, 1847, credited in said Anderson's books and in said abstract account on the 3d of April, 1847; and was the sum of $3,100 00 credited to the said New Brunswick Company on the day and year last aforesaid in said Anderson's books and abstract account? If yea, state in what books and under what date.

33. Was the said New Brunswick Company credited in said Anderson's books and abstract account, on the day and year last aforesaid, with all the interest due from May 20th, 1839, to July 12th, 1844, upon E. A. Stevens's treasurer's note for $27,123 00? If yea, in what book, and under what date or dates?

34. Was the New Brunswick Company credited in said Anderson's books and abstract account, on the 3d of April, 1847, with the interest due on the sum of $2,849 84, from the year 1842 to the 1st of April, 1847, which said sum was paid by said New Brunswick Company, Decem'r 17th, 1842, to the said E. A. Stevens, in error, and not returned by him to said Company until March 31st, 1847? If yes, in what books of said Company, and under what dates?

35. Did the said Anderson's books and abstract account contain on the 3d of April, 1847, all the credits due the said New Brunswick Company, for the charter and use of the said Company's barges and propellers employed for parts of several years in transporting the freights of the winter line between New York and South Amboy? What was the compensation allowed by the Camden and Amboy Railroad and Transportation Company therefor, and if credited, in what books, and under what dates?

36. Was there an award made by Asa Whitehead, Esq., arbitrator, whereby the sum of $28,513 74, or some such or other sum, was awarded to be paid by the Camden and Amboy Railroad and Transportation Company, to the New Brunswick Company, for over-charges, &c., on said Railroad Transportation Line, or some other cause or account? If yes, for what reason and on what account was the said sum of money awarded to be paid to the New Brunswick Company? Did the matters on which it arose, and said money became due to the New Brunswick Company, occur prior or subsequent to the 3d of April, 1847, and when? What is the date and contents of said award? Are the moneys thereby awarded paid to the New Brunswick Company; and are they credited in said Anderson's books prior to the day and year last aforesaid, and in said abstract account? In what books are said moneys credited, and under what date or dates?

OLIVER S. HALSTED,
Solicitor and of Counsel with Complainant.

1 Circuit Court of the United States for the district of New Jersey, in the third circuit.—In Equity.

2 The joint and several answer of John R. Thomson, Edwin A. Stevens, James Neilson, Robert F. Stockton, and Richard Stockton, defendants, to the bill of complaint of John D. Hager, complainant.

These defendants now, and at all times hereafter, saving and reserving unto themselves all benefit and advantage of exception which can or may be had or taken to the many errors, uncertainties, and other imperfections in the said complainant's said bill of complaint contained, for answer thereunto, or unto so much
3 and such parts thereof as these defendants are advised is or are material or necessary for them to make answer unto,

these defendants answering say, that the New Brunswick Steamboat and Canal Transportation Company, (which for brevity will hereinafter be called the New Brunswick Company,) in the said bill of complaint mentioned, was a corporation created by and organized under an act of the legislature of the State of New Jersey, entitled "An act to incorporate the New Brunswick Steamboat and Canal Transportation Company," passed the eighteenth day of
4 January, in the year of our Lord one thousand eight hundred and thirty-one, a copy whereof is hereto annexed, marked Schedule A, and which these defendants pray may be deemed and taken as a part of this their answer. As by reference to the said act, now on file in the office of the secretary of State of New Jersey, at Trenton, in said State, or to a certified copy thereof, duly exemplified, reference being thereunto had, may more fully and at large appear.

And these defendants further answering say, that the said New Brunswick Company was duly organized under the said act
5 shortly after the passage thereof, and directors of the said Company were from time to time chosen under and by virtue of the said act, and continued in regular succession, and the said Company continued to be regularly organized, doing business under the said act or charter of incorporation, until the expiration of the said act, and the consequent extinction of the said Company as a corporation, on the eighteenth day of January, in the year of our Lord one thousand eight hundred and fifty-two, at which time it is true, as alleged in the said bill, these de-
6 fendants were the directors of the said Company, and this defendant, John R. Thomson, was the president thereof, and these defendants became, by virtue of their being such last directors and president as aforesaid, trustees of such corporation, under an act of the State of New Jersey, entitled "An act for the relief of Creditors against Corporations," approved the fifteenth day of April, in the year of our Lord one thousand eight hundred and forty-six, with full power to settle the affairs, collect the outstanding debts, and divide the moneys and other property among
7 the stockholders, after paying the debts due and owing by such corporation at the time of its dissolution, as far as such moneys and property should enable them.

And these defendants further answering say, that during the existence of the said Company as a corporation, the said Company from time to time established and carried on, or were interested in, the following branches of business, and the following lines of transportation—that is to say: 1st, the transportation of passengers and merchandise by steamboats between the city of New Brunsw-
8 wick, in the State of New Jersey, and the city of New York, which was called the Steamboat Line; 2d, the transportation of general merchandise between the cities of Philadelphia and

34. Was the New Brunswick Company credited in said Anderson's books and abstract account, on the 3d of April, 1847, with the interest due on the sum of $2,849 84, from the year 1842 to the 1st of April, 1847, which said sum was paid by said New Brunswick Company, Decem'r 17th, 1842, to the said E. A. Stevens, in error, and not returned by him to said Company until March 31st, 1847? If yes, in what books of said Company, and under what dates?

35. Did the said Anderson's books and abstract account contain on the 3d of April, 1847, all the credits due the said New Brunswick Company, for the charter and use of the said Company's barges and propellers employed for parts of several years in transporting the freights of the winter line between New York and South Amboy? What was the compensation allowed by the Camden and Amboy Railroad and Transportation Company therefor, and if credited, in what books, and under what dates?

36. Was there an award made by Asa Whitehead, Esq., arbitrator, whereby the sum of $28,513 74, or some such or other sum, was awarded to be paid by the Camden and Amboy Railroad and Transportation Company, to the New Brunswick Company, for over-charges, &c., on said Railroad Transportation Line, or some other cause or account? If yes, for what reason and on what account was the said sum of money awarded to be paid to the New Brunswick Company? Did the matters on which it arose, and said money became due to the New Brunswick Company, occur prior or subsequent to the 3d of April, 1847, and when? What is the date and contents of said award? Are the moneys thereby awarded paid to the New Brunswick Company; and are they credited in said Anderson's books prior to the day and year last aforesaid, and in said abstract account? In what books are said moneys credited, and under what date or dates?

OLIVER S. HALSTED,
Solicitor and of Counsel with Complainant.

1 Circuit Court of the United States for the district of New Jersey, in the third circuit.—In Equity.

2 The joint and several answer of John R. Thomson, Edwin A. Stevens, James Neilson, Robert F. Stockton, and Richard Stockton, defendants, to the bill of complaint of John D. Hager, complainant.

These defendants now, and at all times hereafter, saving and reserving unto themselves all benefit and advantage of exception which can or may be had or taken to the many errors, uncertainties, and other imperfections in the said complainant's said bill of complaint contained, for answer thereunto, or unto so much
3 and such parts thereof as these defendants are advised is or are material or necessary for them to make answer unto,

these defendants answering say, that the New Brunswick Steamboat and Canal Transportation Company, (which for brevity will hereinafter be called the New Brunswick Company,) in the said bill of complaint mentioned, was a corporation created by and organized under an act of the legislature of the State of New Jersey, entitled "An act to incorporate the New Brunswick Steamboat and Canal Transportation Company," passed the eighteenth day of
4 January, in the year of our Lord one thousand eight hundred and thirty-one, a copy whereof is hereto annexed, marked Schedule A, and which these defendants pray may be deemed and taken as a part of this their answer. As by reference to the said act, now on file in the office of the secretary of State of New Jersey, at Trenton, in said State, or to a certified copy thereof, duly exemplified, reference being thereunto had, may more fully and at large appear.

And these defendants further answering say, that the said New Brunswick Company was duly organized under the said act
5 shortly after the passage thereof, and directors of the said Company were from time to time chosen under and by virtue of the said act, and continued in regular succession, and the said Company continued to be regularly organized, doing business under the said act or charter of incorporation, until the expiration of the said act, and the consequent extinction of the said Company as a corporation, on the eighteenth day of January, in the year of our Lord one thousand eight hundred and fifty-two, at which time it is true, as alleged in the said bill, these de-
6 fendants were the directors of the said Company, and this defendant, John R. Thomson, was the president thereof, and these defendants became, by virtue of their being such last directors and president as aforesaid, trustees of such corporation, under an act of the State of New Jersey, entitled "An act for the relief of Creditors against Corporations," approved the fifteenth day of April, in the year of our Lord one thousand eight hundred and forty-six, with full power to settle the affairs, collect the outstanding debts, and divide the moneys and other property among
7 the stockholders, after paying the debts due and owing by such corporation at the time of its dissolution, as far as such moneys and property should enable them.

And these defendants further answering say, that during the existence of the said Company as a corporation, the said Company from time to time established and carried on, or were interested in, the following branches of business, and the following lines of transportation—that is to say: 1st, the transportation of passengers and merchandise by steamboats between the city of New Brunsw-
8 wick, in the State of New Jersey, and the city of New York, which was called the Steamboat Line; 2d, the transportation of general merchandise between the cities of Philadelphia and

New York, by way of the Delaware and Raritan canal, in barges, steam barges, schooners, and other vessels, by two different lines, called respectively the Merchants' Line and the Swiftsure Line; 3d, the transportation of coal between the city of Philadelphia and other places in the State of Pennsylvania, and the city of New York, by way of the Delaware and Raritan canal, by a line
9 called the Coal Barge Line; 4th, the transportation of general merchandise between Philadelphia and New York, by way of the Camden and Amboy railroad, by a line called the Union Transportation Line; 5th, the towing of canal-boats, by means of steamboats or steam-tugs, on the Delaware river, between the city of Philadelphia and the western terminus of the Delaware and Raritan canal, at Bordentown, and on the Raritan river and adjacent waters, between the city of New York and the eastern terminus of the Delaware and Raritan canal, at New Brunswick, which last branch of business was usually denominated "Steam-towing," or the Steam-towing Line.

And these defendants further answering say, that the said Steamboat Line was carried on from the organization of the said Company, in the year eighteen hundred and thirty-one, to the expiration of the said charter as aforesaid, and was wholly owned and carried on by the said Company, and was carried on by and with the following steamboats belonging to said Company; that is to say, the steamboat Napoleon, from the year eighteen
11 hundred and thirty-one to the year eighteen hundred and thirty-nine; the steamer Raritan, from the year eighteen hundred and thirty-nine to the year eighteen hundred and forty-eight; and the steamer John Neilson, from the year eighteen hundred and forty-nine to the expiration of the charter; other steamboats being occasionally chartered by the said Company for the said services; and that for the first three or four years of the said Company's operations, the said Company owned a sloop called the James Bennet, the receipts and expenditures connected
12 with which were kept in connection with the said steamboat business.

And these defendants further answering say, that the said transportation of general merchandise by way of the Delaware and Raritan canal, called the freight-barge business, was carried on from the year eighteen hundred and thirty-five to the year eighteen hundred and forty-nine inclusive. Which said business during the year eighteen hundred and thirty-five was carried on by the said New Brunswick Company with a few boats by
13 itself; but in the year eighteen hundred and thirty-six, the said Company joined its boats with the boats of C. & F. King, of Philadelphia, and Miller & Banker of New York, the proprietors of the Merchants' Line, and with the said parties continued the said Merchants' Line, the said Company owning one-

half, and the said other parties each one-quarter of the said line. The last mentioned business was carried on by the said Company in connection and partnership with the said C. & F. King, and their successors, C. King & Co., and for a few months with one
Armor Patton at Philadelphia, until about the close of the
14 season of eighteen hundred and forty-one; and in connection and partnership with the said Miller & Banker, and their successors, George McHenry & Co., and James Schott, jr., at New York, until about the first of June, eighteen hundred and forty. During the greater part of said respective periods, the said Company and other parties shared the net profits of the said business in the proportion of one-half to the said Company, and one quarter to each of the said other parties at New York and
15 Philadelphia respectively, the said proportion being varied toward the latter part of the time of said connection according to the number of boats that each party had employed in the said business. After the year eighteen hundred and forty-one, the said Company having purchased out the other proprietors, became and continued sole proprietors of the said lines. The Swiftsure Line was started in the year eighteen hundred and thirty-eight, by the said Company and the said other parties. A few boats were also during the said periods run between Phila-
16 delphia and Albany, and were sometimes called the Albany Line—a branch of the Merchants' Line. The said business was conducted by the partners of the said Company, who accounted to the said Company for its proportion of the net receipts of the said business, after deducting all incidental expenses. The said transportation business was sometimes called the canal freight barge business—and the said lines, the Canal Freight Barge Lines. After the said Company became sole proprietors thereof, it employed agents who conducted the said business and kept the accounts thereof in a similar manner as the said co-partners
17 had done, accounting to the said Company for all net receipts after deducting incidental expenses, and their commissions. During the season of eighteen hundred and forty seven, the said agents took the boats and vessels engaged in the said business on their own account, and rendered to the said Company a per centage of twenty-seven per cent. on the receipts thereof.

And these defendants further answering say, that the said business of transporting coal through the Delaware and Raritan canal, called the coal barge business, was commenced by the
18 said Company in the year eighteen hundred and thirty-five, and continued until the year eighteen hundred and forty-six inclusive; and incidental thereto and in connection therewith, the said Company in the years eighteen hundred and thirty-seven and eighteen hundred and thirty-eight, procured coal from the Pennsylvania mines, and employed its coal-barges, or some of them, in

the transportation thereof to the city of New York and other places. And the said coal-barge business was wholly owned and conducted by the said New Brunswick Company.

19 And these defendants further answering say, that the said business of transporting general merchandise between Philadelphia and New York, by way of the Camden and Amboy Railroad, by the Union Transportation Line, usually called the railroad transportation business, was commenced by the said Company in the beginning of the year eighteen hundred and thirty-five, and was continued to the first of April, in the year eighteen hundred and forty-six, when the said business was discontinued; and the same was wholy owned and conducted during the

20 said period by the said New Brunswick Company.

And these defendants further answering say, that the said business of towing canal boats, usually called the steam-towing business, was commenced by the said Company in the year eighteen hundred and thirty-five, and continued to the first of May, in the year eighteen hundred and forty-six, and was not owned by the said New Brunswick Company, but by the joint companies, to wit, the Delaware and Raritan Canal and Camden and Amboy Railroad and Transportation Companies, two certain corporations of the State of New Jersey, united together by the laws of

21 the said State, the accounts of the said business being settled with the said Railroad Company; and the said New Brunswick Company conducted the said business with the steamers of the said Railroad Company, or with steamers found and provided by, or on behalf of, said Railroad Company; and conducted the same as the agent of said Railroad Company, or of the said joint companies, and rendered to them the net proceeds of the said business. The conducting of the said business was an advan-

22 tage to the said New Brunswick Company, taken in connection with its business of transportation with canal-boats through the Delaware and Raritan canal.

And these defendants further answering say, that the above are the only branches of business in which the said New Brunswick Company ever engaged, so far as these defendants can now remember, and as they believe. And they further say, that the said James Neilson and Edwin A. Stevens were directors of the said Company from its first organization to the expiration of its charter, that the said Robert F. Stockton was a director thereof from

23 May, eighteen hundred and thirty-nine, to the expiration of the said charter, except for a little more than two years, from March, eighteen hundred and forty-six, to May, eighteen hundred and forty-eight; that the said Richard Stockton was a director from March, eighteen hundred and forty-six, to the expiration of the said charter; and that the said John R. Thomson was

a director thereof from May, eighteen hundred and thirty-nine, to the expiration of the said charter; also, that one Isaac
24 Fisher was a director from the organization of the said Company to the year eighteen hundred and thirty-nine, and one Miles C. Smith was a director from said organization to May, eighteen hundred and forty-seven; and that one George Abbe and one Ira Bliss were also at different times directors of the said Company. And also that the said complainant was secretary of the said Company from its organization until the month of April, in the year eighteen hundred and thirty nine, and was present at all, or nearly all, the meetings of the directors and stockholders of said Company during that period, and was fully aware of
25 all the proceedings of said stockholders and directors, and in no instance, so far as these defendants know or have ever heard, made any complaint, or expressed or intimated any dissatisfaction or objection in relation thereto; and the said complainant was in the employ of the said Company as clerk of its steamboat, running between New Brunswick and New York, from the commencement of said business, until the beginning of the year eighteen hundred and forty seven, and was always, until his stock was purchased of him as hereinafter mentioned, a stockholder
26 of the said Company, and, as these defendants believe, and therefore charge the fact to be, was fully aware of the said several branches of business carried on by the said Company as aforesaid, and so far as these defendants know, and as they believe, approved of the same.

And these defendants further answering say, that Abraham S. Neilson, of the city of New Brunswick, was the treasurer of the said Company from its organization in eighteen hundred and thirty-one to the expiration of its said charter.

And these defendants further answering, each for himself, and, as to his belief, each for the others, say, that so
27 far as these defendants, or either of them, are concerned, they have always acted in the management of the affairs of the said New Brunswick Company with entire honesty and good faith, and have always sought the interest of all the stockholders of the said Company, and have never sought to defraud the said Company or the stockholders thereof, but have always managed and conducted the affairs of the said Company for the interest of the stockholders thereof, according to the best of their respective skill
28 and ability, and have never kept back or embezzled any of the funds of the said Company, but have accounted fully for every dollar thereof that has ever come to their hands, or under their control, and these defendants do not believe that the complainant really believes to the contrary; and all the charges to the contrary, in the said bill contained, are utterly false and unfounded.

And these defendants further say, that the agents of the said Company, which have, from time to time, been employed by the said Company in the transaction of its business, have gen-
29 erally always been men of high character and men of integrity, and these defendants believe that all the accounts of the said Company are correct, and exhibit the true condition of its affairs, and did exhibit the true condition of its affairs at the time when the said books were examined by the complainant in the year eighteen hundred and forty-seven, as herein after mentioned; and that the said complainant was never misled, or injured, or defrauded by the said books, or by any abstract made therefrom, or by anything that was ever done by these defendants, or any of them; on the contrary, these defendants have been
30 led to believe, and do believe, that in the settlement made between the said complainant and the said Company in the year eighteen hundred and forty-eight, and herein after referred to, the said complainant, in the sale of his said stock to the said Company, got more for the same than the true value thereof, as will be herein after more particularly explained.

And as to the books of account of the said New Brunswick Company, and as to the said abstracts mentioned and set forth in the bill of complaint, on the fifth, sixth, and seventh pages,
31 and on the tenth page of the said bill, these defendants further answering say, that the accounts of the said steamboat business, carried on by the said Company between the cities of New Brunswick and New York, and of the business transacted by the said sloop James Bennet, have always been kept, and were always kept, by the said treasurer, Abraham S. Neilson, esq., personally, in the city of New Brunswick, and appear in the said treasurer's books; and the said treasurer also kept in his said books an account of all moneys received by him from the
32 transportation agents of the said Company, and from capital paid in, and from any other sources, and of all moneys paid by him for the building or purchasing of steamboats, canalboats, barges, and other property of the Company, and for dividends paid to stockholders, and other incidental disbursements; all which matters appear by the books of the said treasurer, kept by him at New Brunswick as aforesaid, and which will herein after be designated as "Neilson's books," or the said treasurer's books.

And these defendants further say, that the accounts of
33 the other branches of business of the said Company were kept in the books of said Company, which were opened in the city of New York, in the year eighteen hundred and thirty-five, and which were continued to be kept in said city of New York, from that time until the said other branches of business were discontinued respectively; which said books, in New York, were

at first kept by, or under the superintendence of, Henry R. Swan, the general agent of the said Company, for several years, and were afterwards kept by Wm. T. Anderson, the general book-keeper and agent of the said Company, and which set of
34 books will herein after be referred to as "Anderson's books."

And these defendants further answering say, that the said two sets of books, the said Neilson's books and the said Anderson's books, contained, and do yet contain, to the best of the knowledge and belief of these defendants, full, true, and accurate accounts of all the business and transactions of the said New Brunswick Company, from the year eighteen hundred and thirty-one, when its operations were commenced as aforesaid, to the termination of its charter before mentioned; and did, on the third day of April, in the year eighteen hundred and forty-seven, when the said
35 books were exhibited to the stockholders, as herein after mentioned, contain full, true, and accurate accounts of all the business and transactions of the said Company, up to that time, subject to the explanations that are herein after contained and made; that is to say, the said freight-barge business being conducted for many years, as before mentioned, by the several co-partners who were associated with the said Company therein, as before mentioned, the said co-partners of said Company received the proceeds of said business, and paid all the current ex-
36 penses incident thereto, the tolls due to the Canal Company, and the charges for steam-towing, for towing the boats and barges engaged in said business, and made monthly settlements with the said New Brunswick Company, producing, as a general thing, the manifests of cargoes carried, and the vouchers for moneys paid; and after such settlement, paid to the said New Brunswick Company the dividend of net profits to which said Company was entitled, or received from said Company its proportion of the net losses. And thereupon the said dividend was
37 entered, as so much money received, on the books of the said Company, to wit, the said "Anderson's books." But the gross receipts from said business, or the current expenses paid by said co-partners, were not entered in the books of the said Company. And after the said Company became the sole proprietors of the said freight-barge lines, the same mode of conducting the said business and settling the same was for the sake of convenience, continued by the agents of the said Company, to whom the management of the said business was from time to time committed, except that all the net proceeds or dividend
38 accruing from said business, (over and above the current expenses thereof paid by such agents, and the commissions of said agents,) were accounted for by said agents, and paid to said Company, instead of only a proportionate share thereof, as

was done by said co-partners, which dividend was duly entered in the said "Anderson's books." What particular book or books, or memorandum, was or were kept by the said co-partners, and after them by the said agents, for the purpose of keeping the run of their transactions, these defendants cannot specify.

And these defendants further answering say, that all the
39 expenses relating to said freight barge business, other than the current expenses paid by said copartners and agents, such as the cost of boats and barges, the repairs of barges, and other incidental expenses, were regularly entered in the said "Anderson's books," or in the said treasurer's books. And these defendants further answering say, that in the years eighteen hundred and forty, forty-one, and forty-two, the steam-towing business on the Delaware river was superintended, and the accounts thereof kept by William H. Gatzmer, agent of the said Company
40 in Philadelphia, and who was likewise at the same time agent of the Camden and Amboy Railroad and Transportation Company, for which last mentioned Company the said steam-towing business was conducted and carried on as aforesaid, and said accounts were not entered in the said "Anderson's books" until the year eighteen hundred and forty-five, when the receipts and expenditures of that business for the years last aforesaid were entered in gross in the said "Anderson's books." Otherwise,
41 so far as these defendants are informed, and as they believe, the accounts of the said branches of business carried on by the said Company were regularly entered in the said books as the transactions and business occurred; that is to say, the various transportation agents of the Company, both in the railroad, canal, and towing business, accounted regularly with the directors, executive committee, or treasurer of the said Company, at stated times, generally month by month, produced their respective vouchers for receipts and expenditures, which were examined and passed upon, and thereupon the said receipts and expenditures were
42 duly entered in detail in the said "Anderson's books." At these monthly settlements the said transportation agents usually exhibited their monthly accounts on loose sheets of paper, which were duly corrected, if found necessary on an examination of the vouchers, and from said vouchers and settlements the entries in the said books were made. And these defendants further say, that the transportation agents of the said Company, as these defendants are informed and believe to be true, have always made out manifests of the cargo of each and every boat, barge,
43 and railroad train, which has been freighted or used in the said business of transportation, showing all the freight shipped by such boat, barge, or train; which manifests, as these defendants are informed, are mostly still in existence, and are of immense bulk and extent: And these defendants further say, that

in addition to said manifests, the transportation agents of the said Company, as these defendants have been informed, have generally kept some kind of books or memoranda of their own, containing their expense accounts and other matters, which they deemed
44 requisite for their own convenience; but as the settlements made by said agents with the said New Brunswick Company were always made by the vouchers aforesaid, and loose sheets of account accompanying the same, these defendants cannot specify the particular books which the said agents may have kept for their own convenience, as aforesaid. And these defendants further answering, say, that the said Neilson's books, and "Anderson's books," before mentioned, are the only books of account which have been viewed by these defendants as the books of account of the Company, and the same have always been referred to
45 and relied on by the directors, so far as the respective knowledge and belief of these defendants extends, as all the said Company's books of account, and as showing all the said Company's accounts and transactions. And these defendants further answering say, that the allegation in the said bill of complaint contained, that the said Company have a set of books kept in Philadelphia, for some years, by William H. Gatzmer, or under his control, in which are entered, among other things, all the monthly and other settlements of the business of said New
46 Brunswick Company, or the proceeds and results thereof, is wholly untrue; and the allegation that the said Company had other books kept in New York and Philadelphia, which contain the daily operations of said Company in the business of said lines, (if by said allegation it is intended to express that the said Company had any other books, or set of books, than is hereinbefore mentioned and referred to,) is also untrue. The said William H. Gatzmer did, as these defendants believe the fact to be, keep a cash-book of his own, showing the moneys received and ex-
47 pended by him when acting as the agent of the said Company, but the settlements of the said Gatzmer with the said Company were made by the original vouchers in his hands. And all the transactions and business of the said Company, conducted by any and all of its agents have been duly entered either in the said Neilson's or the said Anderson's books; and, as these defendants believe, have been truly, fairly, and honestly entered therein.

And these defendants further answering, say, that the charge made by the said complainant in his bill of complaint,
48 that the said "Anderson books" are untrue and false, and that false entries have been made therein, is unfounded and untrue. Incorrect entries of an unimportant character may have been occasionally made by the mistake or inadvertence of the clerk or book-keeper; but if so, they have been corrected as soon as discovered; and no such incorrect entries existed on the said books

uncorrected, to the knowledge or belief of these defendants, on the third day of April, eighteen hundred and forty-seven, or at any other time when the same were examined by the said com-
49 plainant, as mentioned in his bill of complaint. And these defendants further say, that in any other manner than as hereinbefore mentioned, it is not true that the said books were not made up as the business of the said Company occurred, except that, from time to time, the treasurer's general account, or such portions or balances thereof as were not contained in said Anderson's books, and also the balances of the said steamboat account kept by said treasurer, were carried into the said "Anderson's books," in order that the said "Anderson's books" might exhibit and show
50 the exact financial condition of the Company, and the true balance of funds in the treasury; and on some occasions, also, the returns of some of the agents may have been delayed beyond the usual time. And these defendants further say, that the balances of the steamboat account, and such portions as aforesaid of the treasurer's general account, were carried into the said Anderson's books at the time when the said books were presented to the stockholders on the third day of April, eighteen hundred and forty-seven, so that the said books exhibited on that occasion
51 the true balance of funds in the treasury of the said Company at that time, according to the best of the respective knowledge and belief of these defendants respectively.

And these defendants further answering, say, that it is not true, as alleged in the said bill of complaint, that the said books, so kept by the said treasurer as aforesaid, contained only the accounts of the business done by the said steamboats Napoleon and Raritan, and sloop James Bennet, or that the said treasurer did not keep any account of the other business of the said New Brunswick
52 Company, or that he did not receive any part of the proceeds of such business, as such treasurer. On the contrary, the truth and fact are, that whilst a large part of the moneys derived from the other branches of business of said Company has been disbursed, by order of the directors of the said Company, by the agents of the said Company having charge of such other branches of business, (as was most convenient and beneficial for the said Company to be done,) the said treasurer did, from time to time, receive divers large sums and amounts of money arising from the said other branches of business, and disbursed the
53 same under the order of the directors of the said Company, they, the said directors, having always, to the best of their judgment, (so far as these defendants are respectively concerned, and to the best of their knowledge and belief,) consulted the convenience and interests of the said Company in the custody and management of its funds. The said treasurer, in making the disbursements required for the general business purposes of the said

Company, frequently, by direction of the directors of said Company, drew for large sums of money upon the said agents, and in
54 like manner the said agents, by like direction, often drew upon the treasurer, as best consisted, for the time being, with the convenience and interest of the Company. The particular sums and amounts of money which the said treasurer, from time to time, received from the said other branches of business these defendants cannot state, except as the same appear from the said treasurer's books, which have been examined by the complainant; from which books it appears that the said treasurer received, amongst other moneys, the following sums, from the pro-
55 ceeds of said other branches of business, to wit, the sum of nine thousand seven hundred and six dollars and forty-six cents in January, eighteen hundred and thirty-six, and the further sums of one thousand dollars in August, and one thousand dollars in November of the same year; the sum of eight thousand dollars in January, eighteen hundred and thirty-seven, for paying a dividend to the stockholders; the sum of seven thousand one hundred and twenty dollars and sixty-seven cents in the months of March, April, and May of the same year, for the building of barges;
56 the sum of forty thousand six hundred and ninety-three dollars and ninety cents in the years eighteen hundred and thirty-eight and eighteen hundred and thirty-nine, towards the expense of building the steamer Raritan; and from other sources, the sums following, to wit: in February, eighteen hundred and thirty-five, the sum of two thousand dollars in cash, and eight hundred dollars in two notes of four hundred dollars each, (which were afterwards paid,) for proceeds of sale of the sloop James Bennet, sold to Cook & Suydam; in March, eighteen hundred
57 and thirty-seven, the sum of eight thousand two hundred and fifty dollars, paid by Morris Buckman, on account of coal barges sold to him; in eighteen hundred and forty, in sundry parcels, from January to July, the further sums of eight thousand seven hundred and fifty-five dollars and thirty-one cents, paid by said Buckman on account of sales of coal; and in January, in the same year, the sum of four thousand dollars, and two notes of three thousand dollars each, (which were afterwards paid,) for proceeds of the steamer Napoleon, sold to J. W. Hancox and others.

And these defendants further answering say, that from
58 the commencement of the year eighteen hundred and forty until the said New Brunswick Company sold its canal freight barges in January, eighteen hundred and fifty, it appears by the said treasurer's books that the said treasurer regularly received the dividends before mentioned accruing monthly from the earnings of said freight-barge business; and also received the amounts of money due from the said lines for the towing of the boats belonging thereto on the rivers Delaware and Raritan, or the most

59 part of the same, monthly accounts of the said dividends and steam towing being rendered to the said treasurer, and the same being duly entered by him in his said books. And the said dividends and receipts for towing were collected by the said treasurer by means of draughts by him made and drawn on the said agents, as these defendants have been informed by the said treasurer, and as accords with their best recollection in this behalf. The particular items and amounts of which said dividends and receipts for steam towing appear on the books of the said treasurer before mentioned.

And these defendants further answering say, that from
60 the month of May, in the year eighteen hundred and forty-three, it appears by the said treasurer's books that the said treasurer also regularly received monthly from the agents of the said Railroad Transportation Line returns and payments of the net proceeds of the said line, after allowing to the said agents their disbursements and payments incident to the said line, and upon settlements monthly made as aforesaid; and also from time to time received returns and payments of the net proceeds of the steam-towing business from the agents having the management
61 thereof, until the said Railroad Transportation Line, and the said steam-towing business, were discontinued, as before mentioned. But the particular sums and amounts, with the dates of receiving the same, these defendants cannot state without copying at large the said treasurer's books of account containing the said particulars, which have been frequently summitted to and examined by the said complainant, as will be more particularly mentioned hereafter.

And these defendants further answering say, that, except as hereinbefore mentioned, the accounts of the said branches of bu-
62 siness of the said Company (other than the steamboat business) were not, it is true, regularly rendered to the said treasurer, except that the said treasurer usually attended on the part of the said Company at the monthly settlements before mentioned; and the reason why they were not so rendered was, that the directors of the said Company, or the executive committee thereof, from time to time directed the disposal of the moneys in the hands of the agents of the said Company in New York and Philadelphia, immediately by and through the said agents,
63 as the most convenient and proper mode of doing the said business.

And these defendants further answering say, that from the fact that the said treasurer received large amounts of the proceeds of the said other branches of business, and duly accredited the Company with the same in his said books of account, and from the fact that all the said proceeds were regularly entered as aforesaid in the said "Anderson's books," it became necessary to enter into

the said "Anderson's books" the payments made by said treasurer out of the said moneys so received by him, in order
64 that the said "Anderson's books" might show the true amount of moneys in the treasury of the said Company, and hence it frequently occurs that the same charges for disbursements appear on the said "Anderson's books" which appear on the said Neilson's books, and it was proper and right that they should so appear on the said Anderson's as well as on the said Neilson's books; but it does not hence follow, nor was it the fact, that the said disbursements were ever twice charged to the said Company, it being necessary and proper that where both said sets of books contained the same receipts, both should also show
65 the same expenses or disbursement of those receipts. The foregoing explanations with regard to the books of the said Company, and the management of its funds, these defendants deem it necessary to make, in order to explain and make entirely clear the utter groundlessness of certain of the charges made in the said bill of complaint against these defendants, as will hereinafter be more particularly shown.

And these defendants further answering say, that preparatory to the meeting of stockholders of the said New Brunswick Company, held at New Brunswick on the third day of April,
66 eighteen hundred and forty-seven, in the said bill mentioned, the said William T. Anderson, and the said treasurer, by direction of the directors of the said Company, prepared, or caused to be prepared, the abstracts before mentioned; the first of which abstracts, which is set forth on the fifth, sixth, and seventh pages of the said bill, is an abstract of the said "Anderson's books" from the year eighteen hundred and thirty-five to the time of said meeting, showing all the receipts and expenditures of the said Company up to that time as entered and kept on said books, which said abstract exhibited, as these defend-
67 ants believe, the true balance in the treasury of the said Company at that time, the balances of steamboat earnings having been carried from the steamboat books into the said Anderson's books, and the said treasurer's general account having been carried to said books before the making out of said abstract.

And these defendants further say, that the said abstract is not copied into the said complainant's bill with entire accuracy, some few unimportant errors having been made in copying the
68 same; but the said abstract is substantially correct as copied in said bill; and for greater certainty, these defendants beg leave to refer to the original thereof in their possession. The other of said abstracts was prepared for the purpose of showing the current receipts and expenses of the steamboat business by itself, but does not show the cost of the steamboats, nor several other mat-

ters incidental to the said business. The results to the said Com
pany of the said last mentioned business were all contained in the
said abstract of "Anderson's books," in consequence of the
69 steamboat balances having been entered therein.

And these defendants further say, that the balance shown by the said abstract of Anderson's books, to wit, the sum of forty-two thousand one hundred and fifty-six dollars and sixty cents, was, to the best of these defendants' knowledge and belief, the true balance of funds then in the treasury of the said Company.

And these defendants further answering say, they admit it to be
true that the said complainant did file a bill of complaint
70 in the court of chancery of the State of New Jersey against
these defendants, John R. Thomson, Edwin A. Stevens, and James Neilson, directors of the said New Brunswick Company, at or about the time for that purpose stated in the bill of complaint filed in this suit, charging and praying as is alleged therein, and that the said John R. Thomson, Edwin A. Stevens, and James Neilson, filed their answer to the said bill at the time alleged in the bill in this cause; and that the said complainant filed a replication to the said answer, and proceeded to take testimony
71 with a view to support his said bill; and that the said complainant was a stockholder of the said Company at the time of filing the said bill in the said court of chancery, owning the amount and number of shares of stock for that purpose by the said complainant in the bill of complaint in this cause alleged. And these defendants submit to this honorable court, that by the settlement of the said suit so commenced by the said complainant in the court of chancery of the State of New Jersey, which settlement is
hereinafter more particularly referred to, and by the sale
72 and transfer of the stock then held and represented by the
said complainant in the said Company, all matters in question and at issue in the said former suit are and should be deemed to be fully and forever ended and determined between the parties thereto; and these defendants pray that they may have the same benefit and advantage of the said settlement and sale of stock in relation to the said matters in question, and at issue in the said former fuit, as if the same had been technically pleaded by these defendants; and for this purpose they respectfully pray leave to refer to the bill, answer, and replication, filed as aforesaid in
73 the said former suit, now on file in the clerk's office of the
court of chancery of the State of New Jersey, or to a certified copy of the same; a copy of which said bill, answer, and replication are hereunto annexed, forming schedules B, C, and D, which these defendants pray may be deemed and taken as part of this their answer.

And these defendants further say, that on the third day of

April, in the year eighteen hundred and forty-seven, a meeting of the stockholders of the said Company was held in the city
74 of New Brunswick, and all the said books of the Company, to wit, the said Neilson's books, and the said Anderson's books, and also the original vouchers of the said Company, were then and there produced for the examination of the stockholders; and the said two abstracts hereinbefore mentioned were then and there produced by the treasurer of the said Company, for the purpose of showing the result of the business and books of the Company, and of aiding the stockholders in an examination of the said books, having been prepared for that purpose by the said
75 William T. Anderson and the said treasurer, by direction of the said directors as aforesaid.

And these defendants further say, that the said complainant was present at that meeting last aforesaid, and took part in the proceedings thereof; and that the stockholders of the said Company appointed a committee to examine the said books, which committee did examine the same with said abstracts, and reported in conformity therewith, which report was accepted, and was in the words following—that is to say:

76 "The committee appointed by the stockholders to examine the books of the New Brunswick Steamboat and Canal Transportation Company, ask leave to report:

That the books and statements which have been submitted to this committee by the officers and agents of the Company, present the following as the result of the business operations of the Company up to the 3d day of April, 1847:

Total receipts from railroad transportation, steam-towing, coal-barges, freight-barges, general		
77 account, sale of property, and from steamers Napoleon and Raritan		$4,569,793 84
Total gross expenditures, including dividends paid stockholders		4,527,637 24
Leaving a balance of		$42,156 60
Secured in the following manner:		
R. L. & E. A. Stevens's note for	$14,400 20	
78 Secured by stock of the Camden and Amboy Railroad Transportation Company, at $70 per share, and bearing interest at six per cent.		
In hands of treasurer	27,756 40	
		42,156 60

It also appears that the stock and property of the Com-
79 pany consists of the following items:

Items of property on hand:	
Loan to purchase part of the Walnut street property	$43,014 20
Wharf at Perth Amboy	
Steamboat Hornet	
Bristol property	
Four iron steam-barges	
Iron barge Mars	
Due on thirteen coal barges sold	9,400 00
80 Three coal barges	
Fifteen freight barges and three schooners.	
New schooner, (not finished.)	
Steamboat Raritan	
Nine shares stock	
Storehouse at New Brunswick	
Property at New Brunswick, (tank.)	
Office furniture	
Notes on hand, with security	12,810 63
Four horses and an omnibus	

81 All which is respectfully submitted.

(Signed) WM. COOK,
ISAAC FISHER,
RICHARD STOCKTON,
Committee."

As in and by the said report, now in the possession of these defendants, reference being thereunto had, may more fully and at large appear.

And these defendants further answering say, that after the making and acceptance of the said report, the stockholders of
82 the said Company passed a resolution, to the effect that the thanks of the stockholders were due to the said Edwin A. Stevens, for the ability and success with which the affairs of the New Brunswick Steamboat and Canal Transportation Company had been managed by him, and that they had undiminished confidence in the management of the affairs of the Company, which resolution was voted for by the said complainant, although he, the said complainant, had prior to that time commenced his said suit in the court of chancery of New Jersey, and was then hos-
83 tile to these defendants, John R. Thomson, Edwin A. Stevens, and James Neilson.

And these defendants further answering say, that the said report contained, as these defendants believe, a full statement of all the property owned by the said Company at that time, unless some small and unimportant item may have been omitted by being

overlooked; and they submit to this honorable court, that after such full exhibit of the affairs and accounts of the said Company to the stockholders thereof, and after the said complainant,
84 with all the information he had in regard to the affairs of the said Company, has sold out all his stock therein, as hereinbefore and hereinafter is shown, he, the said complainant, has no right at this late day to call upon these defendants for a full, voluminous, and detailed statement of the affairs and accounts of the said Company, or for any statement of the said affairs and accounts. And these defendants pray that they may have the same benefit of the matters aforesaid, as though they had been pleaded in bar to the said bill of complaint; and whereas the said complainant alleges that the said books
85 and accounts were not true, but contained various charges for expenditures which had never been defrayed, and in one or more instances contained two or more charges for one and the same payment or disbursement, these defendants deny that such was the fact, and deny that any payment or disbursement was ever charged more than once to the said Company or the stockholders thereof, unless, as before expressed, the book-keeper of said Company may inadvertently have made such charge to a small amount, in which case the amount of such erroneous charge was im-
86 mediately credited back to the said Company as soon as the error was discovered; and these defendants repeat their belief that no such error or errors remained uncorrected on the said books at the time of the making of the said abstract and the production of the said books to the stockholders of the said Company as aforesaid. And to show that no such errors did exist at that time, these defendants have had the said books re-examined, and a statement made exhibiting separately the receipts and expenditures of each of the branches of business of the said Com-
87 pany, and showing the whole amount of the dividends paid to stockholders, and the loans of money and other money transactions of the said Company; in which statement double entries are excluded, and the various items of account comprised under the head of "General Account," in the said abstract set forth in the complainant's bill, are carried to the respective heads and branches of business to which the said items respectively belonged; and some items of account which, in the said abstract were included under one branch of business, have been in the said
88 new statement restored to another branch of business to which they more properly belonged, a copy of which new statement is hereunto annexed in schedules E, F, G, H, I, and K, the last of which (schedule K) shows that the same result within a few cents is arrived at, as is exhibited by the abstract so presented to the stockholders as aforesaid, the same balance of forty-two thousand one hundred and fifty-six dollars and sixty cents (within

eight cents) being made by said statement. And these defendants pray that the said schedules may be deemed and taken as
89 a part of this their answer.

And these defendants further answering say, that during the pendency of the said former suit in chancery, and on or about the twenty-fourth day of August, in the year eighteen hundred and forty-seven, the said complainant, or his counsel in the said former suit, caused to be served on the said Abraham S. Neilson, the treasurer of the said New Brunswick Company, a subpœna duces tecum in the said suit, issued out of the said court of chancery of the State of New Jersey, whereof the following is a copy,
90 that is to say:

"NEW JERSEY, *ss.*

The State of New Jersey to Abraham S. Neilson, greeting:

[SEAL.]

We command you, that laying aside all excuses, you personally be and appear before John S. Blauvelt, esq., one of the examiners in our court of chancery, at Hall's City Hotel, in New Brunswick, on Wednesday, the first day of September next, at ten o'clock in the forenoon of that day, for the purpose of giving evidence in a certain cause now depending in our said court of chancery,
91 wherein John D. Hager is complainant, and Edwin A. Stevens, John R. Thomson, James Neilson, and others are defendants, on the part of the complainant, and bring with you the daily cash-books of the receipts and expenditures of the steamboat Napoleon and of the steamboat Raritan, from the year of our Lord one thousand eight hundred and thirty-one to the year of our Lord one thousand eight hundred and forty-seven, inclusive; also the stock-book of the New Brunswick Steamboat and Canal Transportation Company; also the transfer-book of stock of said Com-
92 pany; also the ledger and day-books of said Company, and all other books which have been kept by you, the said Abraham S. Neilson, as treasurer of the said Company, and wherein are entered or recorded any or all amounts of cash received, from the year of our Lord one thousand eight hundred and thirty-one to the year of our Lord one thousand eight hundred and forty-seven inclusive, from the steamboats Napoleon and Raritan, and
93 from the several canal-barge lines and from the iron steam-propellers for the transportation of coal, merchandise, etc., and also the book or books showing the net proceeds of the Union Transportation Line, of which the New Brunswick Steamboat and Canal Transportation Company are or were proprietors; also the book or books containing the accounts of the purchase of coal forwarded to you by William H. Gatzmer of Philadelphia; also the book of minutes of the said New Brunswick Steamboat and Canal

Transportation Company now in your possession as the
94 present secretary of the Company; and whereof fail not under penalty of two hundred dollars.

Witness Oliver S. Halsted, esquire, our chancellor, at Trenton, the twenty-fourth day of August, in the year of our Lord one thousand eight hundred and forty-seven.

(Signed) SAM'L R. GUMMERE, *Clerk.*
(Signed) WM. HALSTED, *Solicitor.*"

As by a copy of the said subpœna, now in these defendants' possession, reference thereupon had, may more fully appear.

95 And these defendants further answering say, that upon this subpœna being served on the said Abraham S. Neilson, the counsel of the respective parties in the said former suit, for the mutual convenience of the parties, agreed that the said complainant, and his said counsel in that suit, should examine the said books, as fully as they might wish to do, at the office of the said treasurer, in the city of New Brunswick, and in pursuance of such agreement the said complainant, and his counsel, William Halsted, esquire, did, on or about the second day of September, in
96 the year one thousand eight hundred and forty-seven, proceed to examine such of the said books as they desired or requested to examine on that occasion at the treasurer's office aforesaid, as fully and for so many days, and such length of time as they desired, or thought proper to do; and did, as these defendants were informed, examine, on that occasion, as well the said books of the said treasurer, as the said "Anderson's books," all of which were produced at the said office for that purpose, and to aid the said complainant and his said counsel in such
97 examination, they were furnished with the said abstracts before mentioned, and these defendants believe that the said complainant or his said counsel took copies of the said abstracts.

And these defendants further answering say, they admit it to be true, that after some testimony and other evidence had been taken in the said former suit, on the part of the said complainant, propositions for a compromise and settlement thereof were made, and negotiations for such settlement were had and carried on, to wit, in the fall and winter of the year eighteen hundred and forty-seven; but by whom, or by which party,
98 those propositions were first made, these defendants cannot now remember; these defendants, however, admit that said negotiations were carried on, on the part of the said New Brunswick Company, and of the defendants in that suit, by this defendant, Robert F. Stockton, who had then just returned from California, and who was desirous of restoring harmony and peace in the said Company.

And these defendants further answering admit, that the said negotiations resulted in an agreement for a settlement
99 of the controversies involved in the said former suit; and that the said agreement was made through the agency of the said Robert F. Stockton and the said William Halsted, counsel of the said complainant in the said former suit, and was made at or about the time for that purpose stated and alleged in the bill of complaint; and these defendants say, (the said Robert F. Stockton on his own knowledge, and the said other defendants on their information and belief,) that the said agreement was to the following purport and effect, that is to say, that the said
100 complainant should sell the said stock held and represented by him in the said Company, (being in all eleven shares and two thirds of a share,) at such price as the same should be found to be worth, upon a fair valuation of the said property of the said Company; and that the said complainant, if he desired it, should have an opportunity of examining the said Company's books, in order to satisfy himself as to their correctness. And these defendants admit, that an appointment was made for the said parties to meet at Princeton basin on the thirteenth day of January, in the
101 year eighteen hundred and forty-eight, in order to make a valuation of the said property and carry out the said agreement; and that the said parties did accordingly meet together at Princeton basin on the day and year last aforesaid, for that purpose.

And these defendants further answering say, that the said complainant and his counsel, William Halsted, esquire, attended at the said meeting at Princeton basin aforesaid; and the said Abraham S. Neilson, William T. Anderson, William H. Gatzmer, and others, besides the said Robert F. Stockton, were present on the part of the said Company, and of the defendants in said
102 former suit, to aid and assist in the statement and valuation of the property of the said Company, and in such examination of its books as the complainant or his said counsel might desire to make. And the said Company's books, both the said Neilson's and Anderson's books, were also produced at said meeting, and were examined by the complainant and his said counsel, as fully and for such length of time as they desired to examine the same, and all such explanations thereof as the said complainant or his said counsel required, were fully and freely given by
103 the said persons then present, who were the persons most competent and qualified to make such explanations. And all the property of the said Company, according to the best of the judgment, information, and belief of these defendants, was fairly and liberally appraised at said meeting, and appraised to the entire satisfaction of the said complainant, and none of the said property was, to their knowledge or belief, omitted; if any was omit-

ted, these defendants were and are, each and all, entirely ignorant of such omission, they having acted in entire good
104 faith in the said settlement. And as to the allegation that four or five barges were omitted in the said appraisement, these defendants never heard or had any idea of any such omission until they heard it stated in the said bill of complaint, and they do not believe that any such omission was made, or that any barges were so omitted; but not having in their possession, and not being able to find a copy of the said appraisement, they do not know and cannot remember what number of barges were included therein; nor can they at this time remember how many barges the said Company had at that time; according to
105 the best of their recollection, some of the barges which the said Company had owned, had become worn out and valueless; and if any barges were omitted in said appraisement, they must have been barges that were worn out and laid aside, and were, therefore, overlooked in making the said appraisement. And these defendants do not believe, and therefore deny that any barges or other property of the said Company, of sufficient value to make any material difference in the said appraisement, were omitted or not embraced therein.

106 And, as to the allegations in the said bill contained, to the effect that the barges Delaware, Michigan, Porpoise and Whale were chartered to certain persons, in the months of December, January and February, eighteen hundred and forty-six-'seven; and that the earnings or wages of said barges were not contained in the said abstract; and that the twenty-seven per-cent. dividend due to the Company from the freight barge business done in March, eighteen hundred and forty-seven, was not included in said abstract; these defendants answering, say that they have ascer-
107 tained, on inquiry, that the said barges Delaware, Porpoise and Whale were employed during all or part of the said months of December, January and February, in the "winter business," which will be hereinafter more particularly explained, and that at one of the subsequent settlements made between the said New Brunswick Company and the Camden and Amboy Railroad and Transportation Company, in, or about the month of April, in the year eighteen hundred and forty-eight, in view of the business transactions between the said companies, it was deemed right and proper that the said New Brunswick
108 Company should be allowed a reasonable charter for the use of the said barges in the said business, and such allowance was therefore made and paid by the said Railroad Company, at the rate of one hundred dollars per month for each barge. And these defendants further say, that the freight-barge business, in the season of eighteen hundred and forty-seven, being, as before mentioned, carried on by other persons, with the boats and barges of

the said Company, who rendered to the said Company twenty-seven per centum on the receipts thereof, it is true, as these de-
109 fendants have ascertained, by reference to the Company's books, that the said twenty-seven per centum on the business done during the month of March, in that year, was not contained in the said abstract; and for the reason that the same had not been returned to the said Company, and had not been adjusted or settled until after the said meeting of stockholders at New Brunswick, as aforesaid: and on the other hand, it is also true that expenditures of the said New Brunswick Company, to a considerable amount, incurred for repairs and winter expenses in New York, Phil-
110 adelphia, and other places, during the same months of December, January, February and March, exceeding in amount the said unsettled credits, were also not contained in the said books or in the said abstract, at that time, the bills for said repairs and winter expenses not having been yet sent in and adjusted at the time of the said stockholders' meeting; and the same being duly sent in, adjusted and paid after the said abstract was made and presented to said meeting. And these defendants say that, in the transaction of such a large and varied business as the said Company was engaged in, with steamboats, steam-propellers,
111 and barges, at different points and on different waters at great distances apart, it could not be and was not expected or supposed by the said complainant or any other stockholders of the said Company, that all accounts and demands in favor and against the said Company should be brought up, liquidated and settled to a day; but it must have been, and undoubtedly was, at the time of said stockholders' meeting, perfectly understood by the said complainant, as well as the other stockholders of said Company, that unliquidated and unsettled accounts, of greater
112 or less amount, as well in favor as against the said Company, incident to the current management and current operations of its vessels and other property, were outstanding and yet to be liquidated, adjusted and settled. But the season of the year when said meeting was held, being in the spring, just after navigation had been opened, was a time when the outstanding and unliquidated debits would be likely to exceed, and, as these defendants believe, did exceed the outstanding and unliquidated credits of said Company. And, in view of these considerations, the books
113 and accounts of the said Company, as they stood at the particular day when said abstract was made out, were taken and assumed by the said complainant, and by the said Company and the said Robert F. Stockton, acting as agent as aforesaid, as the basis of the said settlement at Princeton basin aforesaid, although nearly a year had elapsed since the said abstract had been made. And the said abstract was a true exhibit of the said books as they stood at the time said abstract was made out. And these

defendants expressly allege that no accounts or credits of the said Company were kept back so as not to appear on the said
114 books, at the time of said stockholders' meeting, or in the said abstract; but all the accounts, both of credits and debits, were, up to that time, regularly and in good faith entered in said books in due course; and nothing of the kind was concealed or kept back from the complainant, at the time of said settlement at Princeton basin, as aforesaid, or at the time that he and his said counsel examined the said books at the Treasurer's office, as aforesaid. And these defendants believe, and to the best of their information say, that the said balance of forty-two thousand
115 one hundred and fifty-six dollars and sixty cents, so exhibited by the books as before mentioned, and so, as aforesaid, taken as the basis of the said settlement, was fully equal to the result which an exact and final liquidation of the affairs of the said Company at that time, (independent of the property contained in the appraisement aforesaid,) would have elicited. At all events, the said complainant agreed to take the accounts of the said Company, as they stood at the time of making out the said abstract therefrom, as the basis of the said settlement, so far as the
116 condition of the said Company, and the value of its stock, independent of the property appraised, was concerned.

And these defendants further answering, say, that after the said complainant and his said counsel had examined the said books, at Princeton basin as aforesaid, as fully as they desired to do, they expressed themselves satisfied in regard to the correctness thereof, except that the said complainant expressed some doubts whether certain dividends paid to stockholders and charged in the said books, and amounting in all to twenty-six thousand dollars, had not been twice charged to the said Company. The said
117 complainant was satisfied with regard to everything but that. But though the said complainant was not entirely satisfied in regard to said dividends, it was agreed between the said complainant and the said Robert F. Stockton that the same should be deemed as correctly charged in the said books, and that the settlement should be made accordingly on the basis of said books as they stood at the time said abstract was made out, to wit, on the second day of April, eighteen hundred and forty-seven, without taking in any subsequent accounts; and the matter of the
118 said dividends was left by the said parties to be examined into by the said Robert F. Stockton; and if, on such examination, he should find that the said dividends were wrongly charged against the said Company on the said books, he, the said Robert F. Stockton, gave to the said complainant his personal assurance that it should be made right to the said complainant; and with this understanding the said books were admitted by the complainant to be correct, and the said settlement was closed. And

thereupon the said balance of forty-two thousand one hun-
119 dred and fifty-six dollars and sixty cents, so exhibited by the said books as aforesaid, at the point of time aforesaid, was added to the appraisement of the property of the said Company, so made as aforesaid; and the sum of those two amounts ought to have been taken as the true value of all the capital stock of the said Company. But in addition to the total amount of the said valuation of the Company's property, and of the said balance of funds in the treasury, as shown by the books, the said parties, at the said settlement, by some mistake or miscon-
120 ception, added thereto, at the complainant's suggestion, the whole amount of the original capital of the said Company, to wit, the sum of fifty thousand dollars, under the mistaken impression that the said capital had not otherwise been accounted for; whereas the same had been expended in the procurement and production of the very property and assets of the Company which had been previously taken into account. And these defendants further say, that the valuation of all the capital stock of the said Company was made and arrived at by the said parties at
121 the said settlement at Princeton basin, by adding together the said three amounts, to wit, the valuation and appraisement of the property of the said Company so made as aforesaid, the said balance of forty-two thousand one hundred and fifty-six dollars and sixty cents appearing on the said Company's books as aforesaid, and the said sum of fifty thousand dollars, the amount of the original capital of the said Company as aforesaid. And these defendants further say, that by the said valuation of the capital stock of said Company, the said capital stock was
122 made to be worth fourteen hundred and forty-five dollars per share, and at that rate and price the said complainant and the parties associated with him were paid for the said eleven shares and two-thirds of a share by the said New Brunswick Company, and the said stock was duly transferred to the said Company by the said complainant and his said associates; and the said former suits were thereupon discontinued and ended.

And these defendants further answering say, that the whole number of shares of capital stock of the said Company was two hundred, and that the original amount of said stock was
123 two hundred and fifty dollars per share, one half having been paid in the year eighteen hundred and thirty-one, and the other half in the year eighteen hundred and thirty-five; making in all the sum of fifty thousand dollars. And these defendants further say, that by the mistake of adding in the said original capital as before mentioned, the said complainant and his said associates received two hundred and fifty dollars per share for their said stock more than they ought to have received for the same.

And these defendants further answering say, that after
124 the said valuation of said stock had been thus made, and a statement thereof duly signed and delivered by the said parties, the said mistake of adding the said fifty thousand dollars was discovered, and the said fifty thousand dollars, instead of being added as capital in gross, was added to the valuation of the said property, into which and for which the said capital had originally gone; but these defendants insist that this mode of adding the same to the assets of the said Company did not help the matter—did not correct the error. And these defendants insist
125 that, if the accounts of the said Company are again to be examined and overhauled, and if a new valuation of the stock of the said Company as it then stood, is to be made by virtue of this suit, then these defendants should have the said mistake of fifty thousand dollars corrected, and deducted from the said valuation.

And these defendants further answering say, that in no part of the said transaction and settlement, either in the making of said agreement for settlement, or in the sale and purchase of the said stock from the complainant and his associates, to the said
126 Company, or in the ascertainment of the price thereof in accordance with the said agreement, or in any representations that were made, or accounts or abstracts that were exhibited or furnished to the said complainant, either at or before the time of the said settlement, or at any time, was any fraud or deception practised on the said complainant, either by these defendants, John R. Thomson, Edwin A. Stevens, and James Neilson, or either of them, or by this defendant, the said Robert F. Stockton, or by any agent of these defendants, or either of them. Whereupon these defendants submit to this honorable court, that the matters
127 herein contained are a full and sufficient defence to the relief sought by the said complainant; and these defendants pray that they may have the same benefit and advantage thereof, as if they had pleaded the same, or any of said matters, to the bill of complaint filed in this cause. But if a new accounting in the premises should be decreed by this honorable court, then these defendants insist that the said mistake of fifty thousand dollars should be corrected, or else that the said settlement should be declared null and void, and the said complainant and his said associates should be decreed to receive back their said stock and
128 to refund the price thereof, and to come in with the other stockholders of the said Company for such proportion of the property thereof, subsisting at the time of its dissolution, as may remain after the payment of all the debts and liabilities of the said Company.

And these defendants further answering say, that they believe and admit it to be true, that at the said meeting at Princeton ba-

sin, as well as at the said meeting of stockholders of the said New Brunswick Company in April previous thereto, the said
129 complainant, as well as the other stockholders of the said Company, was assured that the said books of the Company were correct and true, and that the said abstract thereof was correct and true, as in the said bill is alleged; but these defendants insist that the complainant having proceeded with his said former suit to investigate the correctness and accuracy of the said books, under a professed distrust of their correctness and accuracy, cannot now claim to have relied on any such assurances; nor do these defendants believe that the complainant did rely on such assurances any further than he would have done on the bare pro-
130 duction of the said books themselves, as the books of account of the said Company.

And as to the allegations in the said bill contained, to the effect that the directors and managers of the said New Brunswick Company never made any statement or account of the business and affairs of said Company to the stockholders thereof, except the said abstract account presented at the said meeting of stockholders in April, eighteen hundred and forty-seven; and that this defendant, Edwin A. Stevens, has declared that he managed the busi-
131 ness of said Company as a close corporation, and that none of its books, papers, vouchers, or accounts should be shown, or its business and affairs exposed to the examination of the stockholders thereof; these defendants answering say, that it is true that for several years prior to the said meeting in eighteen hundred and thirty-seven, no statement of the entire affairs of the said Company was laid before the stockholders; the business of the said Company having during that time been in the main very prosperous, as the amount of dividends shows, and the stock-
132 holders thereof being satisfied with and fully acquiescing in the policy of not making more public than necessary the details of the said Company's business and affairs, and thereby inviting competition therein; which policy was pursued by the directors of the said Company, (so far as these defendants were respectively concerned,) in good faith and with a view to the best interests of all the stockholders of the said Company.

But these defendants, so far as they have been respectively concerned, have never refused any information in relation to the affairs and business of the said Company to any person, stock-
133 holder, or otherwise, entitled thereto; but have always, when they have been directors or officers of the said Company, been ready and willing to give all such information to the stockholders of said Company in relation to its business affairs and condition, as in their judgment and belief the true interests of the said Company rendered admissible or proper. And these defendants submit that that was as far as their duty as officers and di-

rectors of said Company would permit them to go. And this defendant, Edwin A. Stevens, on his own knowledge, and
134 the other of said defendants on information derived from said Edwin, which they believe to be true, further answering say, that in or about the year eighteen hundred and forty-three, one James Bishop, sr., (since deceased,) a stockholder of the said Company, applied to the said Edwin to see the books of the said Company, with the view, as the said Edwin understood, of learning the value of his interest in said Company as such stockholder; and the said Edwin thereupon explained to the said James Bishop, sr., the importance to the interests of the Company,
135 that its affairs should not be made public, and therein the said Edwin acted in entire good faith; but the said Edwin gave to the said Bishop such information and explanations, that he declared himself perfectly satisfied. And in or about the month of April, eighteen hundred and forty-six, the said James Bishop, jr., now one of the defendants in this suit, and a son of the said James Bishop, sr., called on the said Edwin, and stated that he wished to sell his stock, and for that purpose wished to learn from the said defendant what was then its value, and the said
136 Edwin in good faith prepared for said James Bishop, jr., according to the best of his, the said Edwin's, judgment, an appraisal of the property of the said Company, and a statement founded thereon of its assets and liabilities, so as to show the value of the stock; and the said James Bishop, jr., sold the stock held by him in said Company at that time to the said Edwin, at or about the price thereof as thus ascertained, which purchase was assumed by the said Company; and after this, at various times, the said complainant and one or two other stockholders of the said
137 Company called upon the said Edwin, and desired him to purchase their stock at the same price which was paid to the said Bishop for his; and at length, on or about the eighteenth day of March, in the year eighteen hundred and forty-seven, the said complainant, at a meeting of the directors of the said Company at New Brunswick, requested to see the books and accounts of the said Company, in answer to which request the said Edwin on the same day stated to the said complainant and other stockholders then present, that he would call a meeting of all the stockholders of the said Company within a few days, and that at
138 such meeting the books of the Company and the accounts of all its business should be laid before the said stockholders for their examination; and accordingly the said stockholders' meeting so held as aforesaid, on the said third day of April, eighteen hundred and forty-seven, was thereupon called and held as aforesaid. And these defendants further answering say, that (other than as aforesaid) so far as they respectively know or believe, up to the time of the said meeting, neither the complainant nor any

other stockholder of the said Company, not being a director
139 thereof, ever made any call or request upon these defendants, or either of them, to examine the books, papers, or accounts of the said Company, mutual confidence having, to the best of these defendants' knowledge and belief, always existed between the stockholders and directors of the said Company until the said complainant conceived his hostility in the premises; and the said directors, so far as these defendants acted as such, and so far as they know and as they believe, having always managed the affairs and business of the said Company with entire faithfulness and integrity. And this defendant, Edwin A. Stevens, denies,
140 and the said other defendants believe such denial to be true, that he, the said Edwin, ever declared that he managed the business of the said Company as a close corporation, or that he, the said Edwin, ever declared that none of the books, papers, vouchers, or accounts of the said Company should be shown, or its business and affairs exposed to the examination of the stockholders thereof, otherwise or in any other manner than by expressing, as he frequently did, in conversation with the stockholders of the said Company, or some of them, his strong desire, for the reasons
141 herein before mentioned, and which were entertained by him in good faith, that the business of the said Company and the profits thereof should not be made public, thereby to invite competition and so to prejudice the interests of the stockholders of said Company, it being, in the opinion of the said Edwin, especially important and essential to success in the peculiar business in which the said Company was engaged, and had been so found in the experience of all steamboat and transportation compa-
142 nies, to guard against and avoid such publicity.

And as to the particular errors and frauds which the said complainant, in the bill of complaint filed in this suit, on the eighteenth and following pages of the said bill, alleges to have been contained in the books of account of the said Company, and in the said abstract so made therefrom as aforesaid, these defendants explicitly deny all and every charge of fraud in relation to the said books and abstract; and from the best of their respective knowledge, remembrance, information, and belief, as well
143 as from information derived from an examination of the said books of account which they have caused to be made, they deny the existence of any such errors as are for that purpose charged and complained of in the said bill.

And in relation to the charge made by the complainant, to the effect that certain moneys, to the amount of twenty-six thousand dollars, were twice charged to the said Company and its stockholders for dividends paid to said stockholders, these de-
144 fendants answering as last aforesaid say, that this item, as these defendants understand the fact to be, is the same with

regard to which the said complainant expressed doubts at the time of the said settlement at Princeton basin as aforesaid; and as to the sum of eight thousand dollars, charged in the year eighteen hundred and thirty-seven, parcel of said item, the fact was that the said sum was received by the said Abraham S. Neilson, the treasurer of the said Company, from Henry R. Swan, at that time the general agent of the said Company, to enable the treasurer to pay a dividend to that amount then declared, and was charged
145 by the said Swan against the said Company in the said "Anderson's books." The said treasurer on receiving the same gave credit on his books for the said money, and on paying it out to the stockholders charged the said Company therefor, which is the reason why the said sum appears as a charge on both sets of books aforesaid; and as to the other two charges going to make up the said item of twenty-six thousand dollars, to wit, the said charges for the dividends of the respective years eighteen hundred and forty and forty-one, the fact was that at the end
146 of the year eighteen hundred and forty-five, in order that the said "Anderson's books" might contain the result of the steamboat accounts, as well as those of the other branches of the said Company's business, the balances standing against the said treasurer on his books, in February, eighteen hundred and forty one, and January, eighteen hundred and forty-two, before deducting the dividends paid at those periods respectively, (being the same dividends last mentioned,) were put to the credit of
147 the said Company in the said Anderson's books, which rendered it necessary to charge the said dividends against the said Company in the same books; which is the reason that the said dividends appear charged in both sets of books as aforesaid; all which was right, and no error or mistake was committed in making the said charges. And in accordance with the understanding in relation to said items, so had as aforesaid between the said complainant and the said Robert F. Stockton, at Princeton basin, he, the said Robert F. Stockton, did, in due time after the settlement aforesaid, make due inquiry in relation to the said
148 charges for dividends, and having found that the same were correct, so informed the said complainant; and afterwards, about three years since, the said complainant having expressed himself as still dissatisfied in relation to said charges, an offer was made on behalf of said Company to the said complainant to show him the said books, and explain to him the manner in which the said charges were made, which offer was rejected by the said complainant.

And these defendants further answering in manner last aforesaid say, that all the dividends paid to the stockholders of the said Company down to the time of said stockholders' meeting,

149 amounted, in the aggregate, to the sum of one hundred and thirty-four thousand dollars, and no more; and in the restatement of the accounts of said Company contained on schedules E, F, G, H, I, and K, hereto annexed, that amount alone is put down for dividends, as will appear by reference thereto; which shows that the allegation made by the said complainant, that the said sum of twenty-six thousand dollars was twice charged against the said Company, is untrue.

And these defendants further answering as last afore-
150 said admit, that in the said abstract are included under the head of "General Account," and in the said Anderson's books, under the date of the year eighteen hundred and forty-five, the charges for that purpose alleged in the said bill of complaint, on the nineteenth and twentieth pages of the said bill.

And these defendants say, that the said last mentioned charges were particularly examined and scrutinized by the said complainant and his said counsel during the progress of the said former suit, and that such explanations were in good faith made to them in relation thereto, as they desired or asked to have, and
151 although it be true that nearly all of the said charges were also made by the said treasurer in his books, yet it is not true that any of the said charges were ever twice made against the said Company or the stockholders thereof. On the contrary, the said charges were brought from the said Neilson's books, and entered into the said Anderson's books, for the reason before mentioned and explained, and because the receipts out of which the said charges were defrayed were contained in the said Anderson's books, as well as the said Neilson's books, and therefore it
152 was necessary that the said charges should be made and entered in the said Anderson's books, in order that the same might show the true condition of the said Company's affairs, and the true balance in the treasury at that time. The sum of one thousand dollars charged for "A. S. Neilson's salary for 1843," was not included in the expenditures for the steamboat Raritan as alleged in said bill, but was included in the said treasurer's general cash account. The charges of nineteen hundred and thirty-nine dollars and one cent, and ten hundred and forty dollars and
153 twenty cents, paid J. R. Thomson's drafts for tolls, may have been allowed to the parties who carried on the freight-barge business in the year eighteen hundred and forty-one; how that fact was, these defendants cannot now remember, nor do they know; but if they had been so allowed, the said New Brunswick Company were obliged to pay said tolls to the Delaware and Raritan Canal Company in consequence, as these defendants suppose the fact to be, of the failure and insolvency of the firm of C. & F. King, (the partners of the said New Brunswick Company in the
154 said freight-barge business,) which took place at or about

the close of that season. At all events, these defendants say, that the said payments were made in good faith and were proper charges to be made, as they were made on the books of the said Company; and it is not true that any of the said charges so contained in the said head of "General Account" were false or fraudulent. The charge of twenty-five hundred and eighty-one dollars and thirteen cents, dividend due from Thomson & Neilson, October, 1841, was made because the said dividends had been duly credited to the Company on the said books, but were remit-
155 ted or allowed to the said Thomson & Neilson, according to the best of the knowledge, information, and belief of these defendants, in consequence of the said failure of C. & F. King. The said Thomson & Neilson were, during the year eighteen hundred and forty-one, the agents of the New Brunswick Company, superintending and conducting the said Merchants' Line in New York, in connection with C. & F. King (who were partners therein) in Philadelphia. These defendants not being able at this time to remember the particulars of said transaction, and
156 these defendants, Robert F. Stockton and Richard Stockton, having no knowledge thereof, have, on inquiry of William H. Thomson, one of the said firm of Thomson & Neilson, (the other member of said firm having long since deceased,) learned from him, the said William H. Thomson, that on the failure of said C. & F. King, who were in arrears to the said Thomson & Neilson, as such agents as aforesaid, in relation to the said business, they, the said Thomson & Neilson, caused the barges of the said C. & F. King, then in the city of New York, to be attached;
157 and the said New Brunswick Company having afterwards purchased the said barges, (which was the fact,) assumed the said indebtedness of the said C. & F. King to the said Thomson & Neilson, and in payment or part payment of that liability, allowed the said dividend of twenty-five hundred and eighty-one dollars and thirteen cents to the said Thomson & Neilson. These defendants believe such to have been the facts of the said transaction, and, at all events, answering as last aforesaid say, that the said allowance to the said firm and the said charge were made in good faith, and the said charge was rightly made on the said
158 books.

And these defendants further answering say, they admit that by the said abstract, there is a balance of loss for the year eighteen hundred and forty-five, of thirty-four thousand five hundred and nineteen dollars and eighty-one cents. And the reason that it so appears is the fact that the said abstract is, as before mentioned, an abstract of the said Anderson's books; and that a large amount of expenditures, as already shown, which had been made in previous years, and had not been before entered
159 in the said books, were entered thereon in manner afore-

said, at the close of the accounts of that year, being brought from the said Neilson's books for that purpose, in order that the said Anderson's books might contain and show all the expenditures as well as all the receipts of the said Company; and these defendants admit, that in the said Company's business of the said year eighteen hundred and forty-five, there was in fact as large a gain as is for that purpose stated in the said bill; but nevertheless the said abstract is not, therefore, incorrect, since the expenditures
160 which therein are embraced in the accounts of eighteen hundred and forty-five, and which were in fact expended in previous years, are not embraced in the accounts of said previous years in said abstract; and the reason and manner thereof are already sufficiently explained.

And these defendants further answering, as last aforesaid, say, that the sum of two millions four hundred and eighty-nine thousand one hundred and forty-five dollars and fifty-three cents charged in the said abstract as expenditures of the business of the Railroad Transportation Line is not incorrect nor fraudulent, as al-
161 leged in the bill of complaint, but, to the best of the respective knowledge and belief of these defendants respectively, the said charge is true and correct, and the allegation that the said expenses did not amount to that sum is untrue; and it is not true that any of the said expenditures are charged a second time, either under the head of "General Accounts" or elsewhere.

And these defendants further answering as last aforesaid, say, it is true that the said New Brunswick Company carried on the business of steam-towing from the spring of eighteen hun-
162 dred and thirty-five to the first of May, eighteen hundred and forty-six, and did so with steamboats belonging to the Camden and Amboy Railroad and Transportation Company, and the steamboat Hornet, belonging to the said New Brunswick Company; but it is not true that the New Brunswick Company was to have one-half, or any part of the profits of the said business. The management thereof was committed to the New Brunswick Company as a matter of convenience, in consequence of the large in-
terest held by the latter Company in the transportation of
163 boats and barges on the Delaware and Raritan canal, and on the waters between said canal and the city of New York on the one side and the city of Philadelphia on the other; and the said New Brunswick Company, from time to time, paid to the Camden and Amboy Railroad and Transportation Company the net profits accruing by said business or sums of money on account of the said net profits; and the said sum of twenty-seven thousand eight hundred and fifty-one dollars and sixty-seven cents, in the said bill mentioned, was one of the said payments so made
164 as last aforesaid, and the said payment was not made in the manner and for the purpose alleged in the said bill. The

said business was settled between the said New Brunswick Company and the said Railroad Company, at the time, for that purpose stated in the said bill of complaint, with the privity of this defendant, Edwin A. Stevens, but not by his direction any further than as he was authorized to act therein by the directors of the said New Brunswick Company. And at such settlement it is true that the sum of fifty-eight thousand eight hundred and fourteen
165 dollars and eighty-one cents was allowed to the said New Brunswick Company for expenses which had been previously paid by said Company on account of said steam-towing business, or which were properly and justly chargeable thereto, including the sum of seventeen thousand dollars for the use of the said steamer Hornet; but these defendants answering as last aforesaid, deny that the said sum of money was paid by the said Railroad Company to the said New Brunswick Company on that or any other occasion.

The said moneys being allowed as aforesaid, there was found
166 to be still due to the Railroad Company on account of the net profits of said steam-towing business, the sum of five thousand four hundred and thirty-five dollars and ninety-four cents; which last mentioned sum the said New Brunswick Company, at or soon after the said settlement of the said business, paid to the said Railroad Company; so that the allegations contained in the said bill in relation to the said expenses, to the effect that they were paid, and that such payment was never credited to the said New Brunswick Company on the said books, is wholly untrue.

All the receipts and all the expenses of said business having
167 been previously entered in the said books, in manner aforesaid, the only proper entry to be made on occasion of the said settlement, was to charge the said Company with the said sum of five thousand four hundred and thirty-five dollars and ninety-four cents, which was so paid to the said Railroad Company, as before mentioned; and such charge was accordingly made.

And these defendants further answering as last aforesaid, say, as to the allegations in the said bill contained with regard to the profits of the said freight barge business, to wit, that the
168 profits of said business from eighteen hundred and thirty-six to forty-one, inclusive, exceeded three hundred thousand dollars, and from eighteen hundred and forty-two to forty-six, inclusive, exceeded two hundred and sixty thousand dollars; and that the said abstract, or that the books from which said abstract was made, was or were false and untrue; the said allegations are wholly unfounded and false. The manner in which the said business was transacted, and in which the accounts thereof were entered in the said New Brunswick Company's books, has already
169 been explained in this answer, and need not be repeated.

As to the gross receipts of the said business, these defendants believe it to be true, though they do not know how the fact

may be, that the same were about the respective amounts for that purpose stated in the said bill. These defendants would respectfully refer this honorable court to schedule G, hereto annexed, for a true statement of the current as well as incidental receipts and expenses of the said New Brunswick Company in and by the said business, always subject, however, to the explanation hereinbefore mentioned, that the receipts exhibited in the said
170 schedule, and in the books of the said Company, are the said Company's share of the net receipts from said business after allowing to their partners and agents aforesaid the incidental expenses defrayed by said partners and agents in the said business; and the expenditures exhibited in said schedule are the other expenses incurred by the said Company in the said business—such as for repairs to their barges, and other expenses not defrayed by said partners and agents.

And these defendants answering, as last aforesaid, deny
171 that the said complainant was at all deceived or defrauded by the said abstract, the same being truly made from the books of the said Company, and the said books containing a true account of the said business as aforesaid. In re-stating the said account, however, in schedule G, hereto annexed, such items under the head of "General Account," in the said abstract, as were properly chargeable to the freight-barge business, have been assigned thereto, and some few items which in the said abstract were contained under the head of freight-barge business, but which, on revision,
172 seemed more properly applicable to some other head of account, have been transferred accordingly; and the same is generally true of the other branches of business and accounts, which are contained in the said schedules E, F, G, H, and I, hereto annexed. And these defendants answering as last aforesaid, say, that the expenditures embraced under the head of the freight-barge account, in the said abstract, and which amount, as therein appears, to the sum of one hundred and forty-seven thousand seven hundred and thirty-seven dollars and thirty cents, are not
173 for repairs alone, made and done to the boats and barges of the said Company engaged in the said business, but include also pay of hands and taking care of said vessel in the winter season, and finding the same with furniture, ship-chandlery, and other matters of necessary and proper expenses not defrayed by the said partners and agents, amounting in the whole to the said sum so embraced as aforesaid, in the said abstract, with the exception of some items which were more properly chargeable to steam-towing, or some other account, and which in the said schedules hereto annexed have been transferred accordingly. These defend-
174 ants do not know what the repairs alone of said vessels amounted to; but they believe that said repairs far exceeded the amount for that purpose stated in the said bill of complaint.

And these defendants further answering, as last aforesaid, say, that the said abstract is not false and fraudulent, in regard to the said coal-barge business, as in the said bill is alleged; and further say, that the said abstract, and the books of account from which the same was made, were and are, to the best of these defend-
175 ants' respective knowledge and belief, true and correct in regard to the said business, and that no profit was made by that branch of business during the years embraced in the said abstract; but that a loss much greater than is shown by the current account of that business as exhibited in and by the said abstract, was sustained by the said Company in that branch of business, after taking into account the cost of barges, and other incidental expenses and losses belonging to said business, which are contained under the head of "General Account," in said abstract, and which are separately shown in said schedule G, hereunto annexed.
176 And so far as the respective knowledge, information, and belief of these defendants extend, the allegation in said bill is untrue, that large sums of money are charged in said abstract to the coal-barge account for tolls and steam-towing, which were not chargeable to said account, and which have not been paid. These defendants believe the said account to be entirely correct, and all the charges therein to have been properly, fairly, and rightly made.

And these defendants further answering, as last aforesaid,
177 say, that the original agreement made between the said New Brunswick Company and the Camden and Amboy Railroad and Transportation Company, in eighteen hundred and thirty-four, in relation to the rate of transportation of goods by way of the said railroad, was as follows, and not otherwise; that is to say, that the said New Brunswick Company should pay to the said Railroad Company eight cents per ton per mile for tolls, locomotive power, and cars, upon all merchandise passing across the said railroad, and two dollars and seventy-six cents per
178 ton for the transportation of such goods in the steamboats of said Railroad Company between South Amboy and New York; and these defendants further say, that the length of said railroad from Camden to South Amboy being sixty-one miles, eight cents per mile amounted to four dollars and eighty-eight cents, which, with the said sum of two dollars and seventy-six cents, made seven dollars and sixty-four cents per ton for the transportation of merchandise between New York and Camden. And these defendants further say, it is true that the said New Brunswick Company
179 had and took such share and responsibility in the transaction of said business as is for that purpose stated and alleged in the said bill. And it is also true that during or about the times for that purpose stated in said bill, the said New Brunswick Company did not pay the price before mentioned for the transpor-

may be, that the same were about the respective amounts for that purpose stated in the said bill. These defendants would respectfully refer this honorable court to schedule G, hereto annexed, for a true statement of the current as well as incidental receipts and expenses of the said New Brunswick Company in and by the said business, always subject, however, to the explanation hereinbefore mentioned, that the receipts exhibited in the said
170 schedule, and in the books of the said Company, are the said Company's share of the net receipts from said business after allowing to their partners and agents aforesaid the incidental expenses defrayed by said partners and agents in the said business; and the expenditures exhibited in said schedule are the other expenses incurred by the said Company in the said business—such as for repairs to their barges, and other expenses not defrayed by said partners and agents.

And these defendants answering, as last aforesaid, deny
171 that the said complainant was at all deceived or defrauded by the said abstract, the same being truly made from the books of the said Company, and the said books containing a true account of the said business as aforesaid. In re-stating the said account, however, in schedule G, hereto annexed, such items under the head of "General Account," in the said abstract, as were properly chargeable to the freight-barge business, have been assigned thereto, and some few items which in the said abstract were contained under the head of freight-barge business, but which, on revision,
172 seemed more properly applicable to some other head of account, have been transferred accordingly; and the same is generally true of the other branches of business and accounts, which are contained in the said schedules E, F, G, H, and I, hereto annexed. And these defendants answering as last aforesaid, say, that the expenditures embraced under the head of the freight-barge account, in the said abstract, and which amount, as therein appears, to the sum of one hundred and forty-seven thousand seven hundred and thirty-seven dollars and thirty cents, are not
173 for repairs alone, made and done to the boats and barges of the said Company engaged in the said business, but include also pay of hands and taking care of said vessel in the winter season, and finding the same with furniture, ship-chandlery, and other matters of necessary and proper expenses not defrayed by the said partners and agents, amounting in the whole to the said sum so embraced as aforesaid, in the said abstract, with the exception of some items which were more properly chargeable to steam-towing, or some other account, and which in the said schedules hereto annexed have been transferred accordingly. These defend-
174 ants do not know what the repairs alone of said vessels amounted to; but they believe that said repairs far exceeded the amount for that purpose stated in the said bill of complaint.

And these defendants further answering, as last aforesaid, say, that the said abstract is not false and fraudulent, in regard to the said coal-barge business, as in the said bill is alleged; and further say, that the said abstract, and the books of account from which the same was made, were and are, to the best of these defend-
175 ants' respective knowledge and belief, true and correct in regard to the said business, and that no profit was made by that branch of business during the years embraced in the said abstract; but that a loss much greater than is shown by the current account of that business as exhibited in and by the said abstract, was sustained by the said Company in that branch of business, after taking into account the cost of barges, and other incidental expenses and losses belonging to said business, which are contained under the head of "General Account," in said abstract, and which are separately shown in said schedule G, hereunto annexed.
176 And so far as the respective knowledge, information, and belief of these defendants extend, the allegation in said bill is untrue, that large sums of money are charged in said abstract to the coal-barge account for tolls and steam-towing, which were not chargeable to said account, and which have not been paid. These defendants believe the said account to be entirely correct, and all the charges therein to have been properly, fairly, and rightly made.

And these defendants further answering, as last aforesaid,
177 say, that the original agreement made between the said New Brunswick Company and the Camden and Amboy Railroad and Transportation Company, in eighteen hundred and thirty-four, in relation to the rate of transportation of goods by way of the said railroad, was as follows, and not otherwise; that is to say, that the said New Brunswick Company should pay to the said Railroad Company eight cents per ton per mile for tolls, locomotive power, and cars, upon all merchandise passing across the said railroad, and two dollars and seventy-six cents per
178 ton for the transportation of such goods in the steamboats of said Railroad Company between South Amboy and New York; and these defendants further say, that the length of said railroad from Camden to South Amboy being sixty-one miles, eight cents per mile amounted to four dollars and eighty-eight cents, which, with the said sum of two dollars and seventy-six cents, made seven dollars and sixty-four cents per ton for the transportation of merchandise between New York and Camden. And these defendants further say, it is true that the said New Brunswick Company
179 had and took such share and responsibility in the transaction of said business as is for that purpose stated and alleged in the said bill. And it is also true that during or about the times for that purpose stated in said bill, the said New Brunswick Company did not pay the price before mentioned for the transpor-

tation of all the through-merchandise carried from and to New York and Philadelphia; but that for the transportation of a large amount of said merchandise the said New Brunswick Company paid only at rates varying from one dollar to four dollars and eighty-eight cents per ton. But these defendants say, that
180 the said abstract contains such charges only as were in fact paid, whether more or less.

These defendants answering, as last aforesaid, say, that in or about the year eighteen hundred and forty the said arrangement between the said companies for the price of transportation by way of the said railroad was modified to the following extent; that is to say, for certain coarse goods, wares, and merchandise, which these defendants cannot now enumerate or remember, the price of transportation was reduced for the first year to the rate of one dollar per ton, and after that until the discontinuance of the said
181 railroad transportation business by the New Brunswick Company as aforesaid, to the rate of four dollars and eighty-eight cents per ton; and as it was desirable that the canal transportation offices in New York and Philadelphia should not be wholly closed during the winter season, inasmuch as thereby the good will and run of custom appertaining to said business would be more or less injured, it was arranged between the said companies that agents of the Swiftsure Line, after the close of canal navigation, should continue to receive freight during the winter
182 season, and transport the same in the vessels of the said New Brunswick Company to and from New York and South Amboy, and on the said railroad to and from Camden, or other point on the Delaware river. The receipts of this business were to be and were applied first to the payment of the expenses in relation thereto, including the commissions of the said agents, and out of the balance thereof such rate should be paid to the said Railroad Company for transportation as the said balances would allow, which rate varied during the period from eighteen hundred and forty-one to eighteen hundred and forty-six, from three dollars and
183 fifty cents to two dollars and twenty-four cents per ton. And this was called the winter business, and sometimes the winter line; and in addition it was arranged that the New Brunswick Company should pay, and the said Company did for a short period pay, to the said Railroad Company at the rate of fifteen hundred dollars per month for the use of the steamboats Trenton and Burlington, belonging to the said Railroad Company, on the river Delaware. And the said rates as thus arranged for the said coarse freight and winter freight, and for the use of the said
184 steamboats, was duly paid by the said New Brunswick Company; and when the same were so paid, such payments were truly and correctly entered on the books of the said Company, and from said books were taken and inserted in the said abstract;

and the allegation that the said abstract contained false entries in that regard are wholly untrue. All which matters and things in relation to the said railroad transportation business and accounts, were done, so far as these defendants respectively were concerned, and so far as they respectively know and believe, with entire
185 good faith, and according to the best of their respective judgment and understanding. And all which charges are contained in detail in the books of the said Company before mentioned, and which were so examined by the said complainant as aforesaid, prior to and at the time of the said settlement at Princeton basin.

And these defendants further answering, as last aforesaid, say, that the entire amount of all the moneys received by the said New Brunswick Company, or its agents, in the said railroad transportation business, were truly accounted for to the said Com-
186 pany, and were contained in the said abstract; and the allegation to the contrary thereof, made in the said bill of complaint, is unfounded and untrue; and all the charges in said abstract contained, for expenditures in the said railroad transportation business, were, to the best of the respective knowledge, information, remembrance, and belief of these defendants respectively, correct and true; and the net proceeds of said business were, as in the said abstract is contained, under the head of "Railroad Transportation," except that under the head of "General
187 Account" in said abstract, are contained certain incidental expenditures and receipts appertaining to said business, which are more particularly set forth and shown in schedule F, hereto annexed.

And these defendants answering, as last aforesaid, deny, that the net proceeds of said business, for the year eighteen hundred and forty-one and eighteen hundred and forty-two were upwards of fifty thousand dollars, or that the same were otherwise than as shown by said abstract, and by the said Anderson's books,
188 from which the said abstract was taken and made as aforesaid.

And these defendants further answering as last aforesaid, say it is true, as alleged in the said bill of complaint, that the current expenditures of the railroad transportation line, for the years eighteen hundred and forty-four and eighteen hundred and forty-five, amounted to the sum of six hundred and sixty-one thousand eight hundred and thirty-two dollars and sixty-five cents, as appears by the said abstract, and as was the fact, according to the best of the respective knowledge, information, and belief of these defendants respectively; and that of the said amount of
189 expenditures there was paid to the said Railroad Company for transportation the sum of three hundred and ninety-six thousand four hundred and fifty-three dollars and twenty-four

cents, as appears by the books of the said New Brunswick Company, from which the said abstract was made, leaving a balance of expenditures for other purposes, of two hundred and sixty-five thousand three hundred and seventy-nine dollars and forty-one cents; but it is not true that the said balance was charged alone for expenditures incurred in receiving and
190 delivering merchandise, putting it on board the boats, changing it from one mode of conveyance to another, taking charge of it on its passage, collecting freights and keeping the accounts. On the contrary, the said balance contained charges for other expenses incidental to said business, amongst which a large portion thereof was for freight and charges paid on goods when received for transportation, to other transportation lines, it being the custom where goods are sent to a great distance, for each successive carrier to pay to the next preceding carrier, from whom such goods are received, the freight and charges al-
191 ready incurred and due on the same; and to add such payment to the freight due to the carrier who so pays the same, and who, in his turn, receives from the next carrier or from the consignee, not only his own freight, but the amount of the freight and charges so paid by him to his immediate predecessor. And the whole of said balance, according to the best of the respective knowledge, information, and belief of these defendants respectively, was fairly and actually paid and expended in the said business, and the allegation in said bill contained, that said charges
192 were false and fraudulent, is unfounded and untrue.

And these defendants further answering as last aforesaid say, that the amount paid by the said New Brunswick Company to the said Railroad Company for transportation, from the first of January, eighteen hundred and thirty-five, to the first of April, eighteen hundred and forty-six, was one million four hundred and sixty-three thousand eight hundred and thirty-eight dollars and eighty-one cents, as alleged in said bill; all of which, except the sum of thirteen thousand and seven hundred dollars, contained in
193 the general account, was part of the expenditures charged against the railroad transportation line in the said abstract for the same period of time; and as to the balance of the said expenditures charged to said account in the said abstract, these defendants make the same answer as was herein last above made in reference to the said balance for the years eighteen hundred and forty-four and eighteen hundred and forty-five. The allegation in the said bill contained, that the said charges for expendi-
194 tures are false and fraudulent, is unfounded and untrue.

According to the best of the respective knowledge, information, and belief of these defendants respectively, all said expenditures were actually made, and made in good faith, and no examination of the original settlements, vouchers, or documents,

will show otherwise. And as to the said winter transportation line, these defendants answering as last aforesaid say, that the said line is the same as the winter business before mentioned, the origin of which, and mode of conducting the same, has already been explained; the amount paid to the said Railroad Com-
195 pany therein was the sum of fifty-nine thousand nine hundred and fifty-four dollars and forty cents, or thereabouts, as stated in said bill; and all the receipts of said line were duly credited to the said New Brunswick Company on the said Anderson's books, and are included in the receipts under the head of railroad transportation, in the said abstract; but what was the amount of said receipts these defendants do not know; the allegation in said bill contained, that the said receipts were not credited to the said Company, is unfounded and untrue.

196 And these defendants further answering as last aforesaid say, that the receipts for transportation of all express-crates carried by the said New Brunswick Company for Adams & Co., or Livingston & Co., or any other persons, whilst the said New Brunswick Company was engaged in the said railroad transportation business, are also all credited to the said Company in its said books, and in the said abstract, under the head of railroad transportation; and the allegation to the contrary thereof in the said bill contained is unfounded and untrue. What was the
197 amount of said receipts these defendants cannot say, having no knowledge thereof; but they do not believe that the amount was near so large as alleged in the said bill, inasmuch as the said express business had not been carried on to much extent over the said railroad prior to the time when the said New Brunswick Company gave up the said railroad transportation business as aforesaid; but whatever the amount of said receipts was, it was all duly credited to the said Company, according to the best of the respective knowledge, information, and belief of these defendants respectively.

198 And these defendants further answering as aforesaid say, that the interest which the said New Brunswick Company had, or ever had in the property in the said bill mentioned, called the Walnut street property, or any part thereof, and the disposition made of such interest, are fully and truly stated and set forth in the answer of these defendants, John R. Thomson, Edwin A. Stevens, and James Neilson, to the bill of the said complainant filed in the said former suit; which answer is contained in schedule C, hereto annexed, and to which, for the purpose of explaining the said matter of the Walnut street property, these defendants
199 pray leave to refer. It is not true, as alleged in the bill of complaint filed in this suit, that the said New Brunswick Company owned the said property or any part thereof, at the time of the said settlement at Princeton basin, or at the time of the

stockholders' meeting in April previous, the interest therein of the said New Brunswick Company having been previously, in consequence of advice of counsel, as explained in said former answer, relinquished to the Camden Ferry Company; and the advance made thereon, (which was the sum of forty-six thousand six
200 hundred and sixty-six dollars and sixty-six cents, as stated in said bill,) after being adjusted by the necessary debits and credits for receipts, payments, and interest accrued in regard to said property, remained outstanding as a loan to the amount of forty-three thousand and fourteen dollars and twenty cents, at the time of said settlement at Princeton basin and at the time of the said stockholders' meeting before mentioned. Prior to the relinquishment of said property as aforesaid, the use and rents thereof were had and received by the said New Brunswick Company;
201 after said relinquishment, the interest on the said loan was regularly received. It is not true that the said rents and interest were not contained in the said abstract. All the said rents and receipts of interest were contained therein, and the amount thereof will appear by schedule F, hereto annexed. The amount of the annual rent of said property for part of the time said Company was interested therein, was three thousand two hundred and fifty dollars, but during the earlier portion of said time it was not so much as that; but all said rent was duly en-
202 tered in the said Anderson's books, and was contained in the said abstract.

And these defendants further answering as last aforesaid say, it is true, as alleged in the said bill of complaint, that at or about the time for that purpose mentioned in the said bill, the said New Brunswick Company sold to one Morris Buckman ten coal barges, for the sum of thirty-three thousand dollars, which sum was to be paid in four equal annual payments of eight thousand two hundred and fifty dollars each, the first only of which payments was
203 ever made or paid by the said Buckman, who having failed to pay the same, and having become insolvent, and being otherwise considerably indebted to the said Company, the said Company took back the said ten coal barges; and it is not true, as alleged in the said bill of complaint, that the said Buckman made two payments on account of said barges, or that he, the said Buckman, paid any more money therefor than as above stated, which money so paid by the said Buckman to the said Company was duly entered in the said treasurer's books, and was con-
204 tained in the said abstract.

And these defendants further answering as last aforesaid say, it is true, as alleged in the said bill, that the said steamboat Napoleon was sold for the sum of ten thousand dollars, at or about the time for that purpose stated in the said bill, and the said sum was duly entered in the said treasurer's books, and was

contained in the said abstract, and the allegation to the contrary thereof in the said bill contained is unfounded and untrue.

And these defendants further answering as last aforesaid
205 say, that although the statement of steamboat receipts and expenditures set forth on the tenth page of the said bill is a correct statement, as these defendants believe the truth to be, from the said steamboat books, of the current receipts and expenditures of the said business, as shown by said books, and is also a correct statement of the actual current receipts and expenditures of the said business, with the exception of some few items which were contained in the general account in said abstract, and also a few items which, being contained in said steamboat state-
206 ment and account, more properly belonged to some other head of account, (which exceptions, as far as discovered, have been adjusted to their proper heads respectively in the schedules of account hereto annexed;) and although by said statement it appears, and was the fact, that the net balance of said current receipts and expenditures was nearly equal to the whole amount of dividends paid to stockholders as aforesaid, yet it is not true that the said dividends were all, or nearly all, actually paid out of the said steamboat earnings. The said treasurer paid said dividends, from time to time, out of such funds of the said
207 Company as he had on hand for the time being, as aforesaid, without regard to the source from which such funds were, in fact, respectively derived; and the fact is, that the said steamboat business, by the cost of steamers, wharfage and storing facilities, and other expenditures incidental thereto, did not result in sufficient net proceeds, by a very large deficit, for paying the said dividends, as may be seen by inspection of schedule E, hereto annexed.

And these defendants further answering say, that the said
208 Company had a book of minutes, and these defendants, as such trustees as aforesaid, still have the custody thereof; and in a minute of the proceedings of the board of directors of the said Company, at a meeting of said board held at Trenton, on the eighteenth day of March, eighteen hundred and forty-six, there occurs the following entry, that is to say:

"It also appears by a statement, rendered by the Treasurer of the N. B. S. B. and C. Tran. Co., that they have received for the year 1845... $283,183 72
209 And expended during same period..... 276,129 98

Leaving a balance of..... $7,053 74

Exclusive of the earnings of the steamer Raritan, which are not included in the above."

And these defendants further answering say, that they presume

that the said statement, referred to in the said entry, was correct in its result, but what was the particular form thereof, these defendants cannot now remember, not having the same in their possession, and not being able to recollect the form thereof,
210 (this defendant, Robert F. Stockton, not being present on that occasion, has no knowledge on the subject,) but the said statement must have consisted partly of balances or net receipts, inasmuch as the gross receipts and expenditures of the railroad transportation business alone amounted to more than the amount of receipts and expenditures set forth in said minute. And as the said meeting was only a directors' meeting, and not a stockholders' meeting, these defendants believe the fact to be that said statement was intended merely for the purpose of enabling
211 the directors to declare a proper dividend. And the reason that said statement does not correspond with the statement of receipts and expenditures for the same year in the said abstract, has already been explained in this answer.

And these defendants further answering say, that the steamtowing accounts for the years eighteen hundred and thirty-six to the year eighteen hundred and forty-one, inclusive, (except for the Philadelphia end, for the years eighteen hundred and forty and 'forty-one, which has been already explained,) are contained under the head of "General Account" from year to year in the
212 said abstract.

And these defendants further answering, as last aforesaid, say, that the rates of toll paid by the said Merchants' and Swiftsure Lines to the Delaware and Raritan Canal Company, during the whole period of time in which the said New Brunswick Company was interested in, or was the proprietor of, said lines, were twenty-five per cent. on the amount of freights charged by said lines, except that a lower per-centage was paid for some coal transported by said lines during one season. And the per-centage on the Albany freights, earned by the boats which sometimes
213 ran between Albany and Philadelphia, as aforesaid, was less than twenty-five per cent.; but what that per-centage was, these defendants cannot now state or remember. They believe it was ten per cent. or thereabouts. These defendants do not now remember of any departure from the said rates, except as aforesaid. To the best of their respective knowledge, information, and belief respectively, the said rates were as above mentioned.

The said lines did not pay the fixed rates of toll paid by
214 transient vessels, being allowed in consideration of the large and permanent transportation business, in which they were engaged, to commute their tolls in the manner above stated. What was the whole amount of tolls thus paid by said lines, these defendants cannot answer or say, but from a statement thereof made by some of the clerks or agents connected with said lines in

the year eighteen hundred and forty-nine, (which statement these defendants believe to be correct,) it appears that the amount of said tolls for the years eighteen hundred and thirty-five to
215 eighteen hundred and forty-six inclusive, was three hundred and fourteen thousand one hundred and sixty dollars and seventy-eight cents.

And these defendants further answering say, that by reference to their said books of account, they ascertain and believe the fact to be, that the names of the various boats, barges, propellers, and other vessels, which at one time and another belonged to the said New Brunswick Company, prior to the year eighteen hundred and forty-eight, were as follows; that is to say, the steamers Napoleon, Raritan, and Hornet; the sloop James Bennet; the canal steam-propellers Anthracite, Ironsides, Vulcan, and Black Dia-
216 mond; the canal freight-boats and barges Dolphin, Shark, Grampus, Porpoise, Whale, Delaware, Cayuga, Michigan, Superior, Oneida, Erie, Middlesex, Philadelphia, Globe, Comet, Orb, Albany, Star, Planet, Venus, Mars, and Uncle John, the last of which was built in or about the year eighteen hundred and forty-six; and the canal coal-boats and barges Sturgeon, Lehigh, Passaic, Raritan, Schuylkill, Champlain, Ohio, Stony Brook, Hudson, Beaver Creek, Huron, Ontario, Seneca, New York, and New Jersey.

217 The cost of the said steamer Napoleon, together with the sloop James Bennet, as these defendants have been informed, was twenty-three thousand dollars. The cost of the steamer Raritan, prior to her being enlarged, in the year eighteen hundred and forty-seven, was forty-six thousand seven hundred and forty-eight dollars and fifty-eight cents; the cost of her enlargement and repairs, in that year, was twenty-one thousand six hundred dollars and twenty-nine cents; the cost of the steamer Hornet was seventeen thousand dollars; the cost of the said steam-propel-
218 lers was forty-eight thousand dollars; the cost of the said canal freight-boats and barges, prior to the making out of the said abstract, was ninety thousand five hundred and thirty dollars and eight cents; the cost of the said coal-barges, forty-nine thousand four hundred and fifty-one dollars and forty-nine cents; all which items of cost for said vessels these defendants have ascertained by reference to the said books of the New Brunswick Company. The said boats, barges, and vessels were all used by the said Company in its various branches of business; but
219 what other vessels may have been, or were, from time to time chartered by the said Company, or by its said partners and agents in the said freight-barge business, these defendants do not know, and cannot answer or say. The said steamer Napoleon was sold in or about the year eighteen hundred and thirty-nine, for ten thousand dollars; the Raritan was burnt on or about the

twentieth day of March, eighteen hundred and forty-eight; the Hornet was about used up in the said steam-towing business, and the said New Brunswick Company was allowed therefor by
220 the said Railroad Company, in the settlement of the said business, the amount which the said New Brunswick Company paid for the same. The said steam-propellers, and such of said canal freight-boats and barges, together with the Huron and Schuylkill, as had not been worn out in the business, were still on hand at the time of said settlement at Princeton basin, and the said coal-barges, except the Huron and Schuylkill, were sold to Buckman & Carrigan, in the early part of the year eighteen hundred and forty-seven, for the sum of eighteen thousand four
221 hundred and fifty dollars, as near as these defendants can ascertain. All which facts in regard to the disposal of said vessels these defendants ascertain from the said books of the Company, and believe to be true. The steamer Napoleon and the James Bennet were purchased in the year eighteen hundred and thirty-one; the Raritan was built in or about the year eighteen hundred and thirty-nine; the Hornet was purchased in or about the year eighteen hundred and forty-one; the said four steam-propellers were purchased in or about the year eighteen hundred and
222 forty-four; the canal-boats and barges Dolphin, Shark, Grampus, Porpoise, Whale, Sturgeon, Delaware, Lehigh, Passaic, Raritan, Schuylkill, Cayuga, Champlain, Ohio, Stony Brook, Hudson, Beaver Creek, Michigan, Superior, and Oneida, were built or purchased in or about the year eighteen hundred and thirty-five; the Huron, Ontario, Seneca, and Erie, in or about the years eighteen hundred and thirty-six and 'seven; the Middlesex, in eighteen hundred and thirty-eight; the Philadelphia, New York, New Jersey, Globe, Comet, and Orb, in or about the year eighteen hundred and forty; the Albany, Star, Planet and
223 Venus, in or about the year eighteen hundred and forty-one; the Mars, in eighteen hundred and forty-five; and the Uncle John, in or about the year eighteen hundred and forty-six. All which matters and dates these defendants derive from the said books, and believe to be correct. The cost and expenses of said barges, and the cost of the repairs thereof, fully appear by the said Company's books, which have been repeatedly examined by the said complainant.

And these defendants, further answering, as last afore-
224 said, say that the current annual receipts and expenses, as well as the incidental receipts and expenses of the coal-barge business, will appear by schedule G, hereunto annexed. The amount paid to the Delaware and Raritan canal, for canal tolls, and forming part of said current expenses, was, according to a statement thereof, made by one or more of the clerks or book-keepers of said Company, in eighteen hundred and forty-nine, and

which these defendants believe to be correct, the sum of ninety-eight thousand two hundred and sixteen dollars and fifty
225 cents; in addition to which the sum of twelve thousand four hundred and eighty-one dollars and eleven cents was paid for said tolls, as set forth in the said schedule, which is not contained in said current account; what were the rates of toll thus paid, these defendants cannot now remember, nor do they know; all which matters, relating to said coal-barge business, these defendants ascertain by reference to the said books of account, which they believe to be true.

And these defendants further answering, say that the vouchers and papers of the said New Brunswick Company, including,
226 as the defendants believe, the various monthly settlements of the various transportation lines, were kept, partly by the said William T. Anderson, book keeper of the said Company, and partly by the said treasurer, and have been packed away by them in chests and boxes, and other receptacles, as these defendants have been informed, and believe to be true, and are still in existence; some part thereof still in the custody of the said treasurer, Abraham S. Neilson, Esq., and the residue thereof these defendants believe to be at Bordentown.

227 According to the best of the remembrance, information, and belief of these defendants respectively, the said residue of said vouchers and papers were carried to Bordentown in the year eighteen hundred and forty-nine, at the time certain commissioners, on the part of the State of New Jersey, were investigating the affairs of the said joint companies, at Bordentown, aforesaid; and these defendants expect to be able to produce the same, and are entirely willing to produce the same, if this honorable court shall deem it necessary, or equitable and just, that these defend-
228 ants should produce the same in this suit; and these defendants also tender themselves ready and willing to produce before this honorable court all the books and papers of the said New Brunswick Company, in their possession or under their control, if this honorable court shall adjudge that they are bound in law or equity so to produce the same.

But these defendants submit to this honorable court that the said complainant, under the circumstances of this case, as hereinbefore set forth and shown to this honorable court, has no
229 right or claim, in law or equity, to have the said books, accounts, or papers of the said New Brunswick Company any further produced, or examined in relation to the matters set forth in his said bill; and has no right or claim, in law or in equity, to call these defendants to account in reference to the said matters; and much more, that he, the said complainant, has no right to call for, or demand from these defendants, the specific and minute ac-

count which is called for in and by the said bill; and these defendants deny the oft-repeated allegation, in the said bill con-
230 tained, that he, the said complainant, hath, since the said settlement at Princeton basin, discovered errors and frauds in the accounts of the said Company, so exhibited to him as herein before is mentioned. And these defendants say, that a full and detailed account, such as is called for by the said complainant, would be onerous and oppressive, and would encumber the records of this court with an immense mass of matter, comprising nearly the whole contents of the books of the said Company, which extend to many large volumes. And these defendants deny that the complainant has any equitable ground of relief in this
231 suit; and they pray that they may have the same benefit and advantage of and from the matters and things herein set forth and contained, as if they had pleaded the same, or any of said matters, in bar to the relief or the discovery, in and by the said bill, sought to be obtained by the said complainant.

And these defendants deny all, and all manner of fraud or unlawful combination and confederacy, wherewith they are by the said bill charged, without this, that there is any other mat-
232 ter, cause, or thing in the said complainant's said bill of complaint contained, material or necessary for these defendants to make answer unto, and not herein and hereby well and sufficiently answered, confessed, traversed, and avoided or denied, that is true to the knowledge or belief of these defendants. All which matters and things these defendants are ready and willing to aver, maintain and prove, as this honorable court shall direct, and humbly pray to be hence dismissed with their reasonable costs and charges, in this behalf most wrongfully sustained.

233 JOSEPH P. BRADLEY,
Solicitor for and of counsel with the said Defendants.

EASTERN DISTRICT OF PENNSYLVANIA,
City of Philadelphia, ss.

Robert F. Stockton, one of the defendants in the foregoing answer named, being duly sworn, on his oath saith, that the facts, matters, and things in the said answer set forth, so far as they relate to the act and deed of this defendant, are true; and so far as they relate to the act and deed of other persons, this de-
234 fendant believes them to be true.

(Signed) R. F. STOCKTON.

Taken, sworn, and subscribed before me, at the city of Philadelphia aforesaid, this 20th day of December, A. D. 1852.

(Signed) EDW. D. INGRAHAM,
Commissioner for taking bail, etc., and in equity in the Circuit Court of the United States, for the Eastern district of Pennsylvania.

235 DISTRICT OF NEW JERSEY,
Essex County, ss.

John R. Thomson, Edwin A. Stevens, James Neilson, and Richard Stockton, being duly sworn according to law, do respectively declare and say, that the matters, facts, and things set forth in the foregoing answer, so far as they relate to their respective acts and deeds, are true, and so far as they relate to the acts and deeds of other persons, they believe them to be true.

(Signed) JNO. R. THOMSON,
236 E. A. STEVENS,
JAMES NEILSON,
RICHARD STOCKTON.

Subscribed and sworn before me, in the city of Newark, this twenty-third day of December, A. D. 1852.

(Signed) S. S. MORRIS,
Commissioner and Master in Equity in Circuit Court of United States for the District of New Jersey.

237 United States Circuit Court, third circuit, for the district of New Jersey.—In Equity.

JOHN D. HAGER, Complainant,
vs.
238 JOHN R. THOMSON, EDWIN A. Stevens, James Neilson, Robert F. Stockton, and Richard Stockton, Defd'ts. } On Bill and amended Bill.

The Answer of the defendants in the above stated cause to the Amended Bill of the complainant therein.

I. To the first amendment they answer and say, that they believe it to be true that the agents of the Railroad Transportation Line, Alfred Decker and William S. Freeman, did keep
239 such books as are for that purpose mentioned in the said amendment, whilst acting as agents of the New Brunswick Steamboat and Canal Transportation Company, in the business of the said line. But these defendants cannot specify more particularly than they have done in their answer to the original bill, the number or character of the said books, except from the statements made by said Decker and Freeman in their testimony already given in this cause. But the officers of the said Company settled with the said agents by their original vouchers and state-
240 ments made at the monthly meetings, to the best of the recollection of these defendants, which vouchers and statements were duly entered in the books always regarded as the Company books, and referred to in the previous pleadings in this cause as Anderson's books. If the said books in the said first amend-

ment referred to may be considered as kept by the Company, it is only by construction of law, in consequence of the said Decker and Freeman being the agents of the said Company. These defendants never regarded said books as the Company's books, but as the
241 books of said agents.

II. To the second amendment, these defendants answering, say, that the mode of keeping the books of the freight-barge lines is explained in their original answer, to which they refer. And further say, that the entry-books mentioned in the first amendment, and the manifest-books mentioned in the second amendment, were merely office copies of the manifests or way-bills of cargo sent by each line or boat, and which are referred to in the original answer.

242 And further say, that they believe it to be true that the agents of the freight-barge lines in the said second amendment mentioned did keep books of the kind referred to in the said second amendment; that the joint account-books mentioned in the said second amendment were kept at the offices of the partners and agents of the said New Brunswick Company in New York and Philadelphia, respectively; and these defendants believe it to be true that the costs of said books were charged to the business of said lines; but it is not true that these defendants have the possession of said books, to the knowledge or belief of these de-
243 fendants; where the said books are these defendants do not know. The results of all the books kept in the said freight-barge lines having been duly entered in the Company's books, commonly called "Anderson's books," as explained in their original answer, the officers of the Company did not look after the said joint account-books, or regard them as of any consequence. They were retained by the persons who kept them—Samuel Thompson, of Philadelphia, and William H. Thomson, of New York. Whether they were brought to and left at Bordentown during the ex-
244 amination by the State commissioners in 1849, these defendants do not know; but they believe and are confident they can be found and produced, if deemed proper, by this honorable court. At all events, these defendants are ready and willing to do all in their power to comply with any order the court may make in the premises in regard to the said books.

III. To the third amendment, these defendants answering, say, they do not entirely comprehend the meaning of the charge contained in said amendment. To the best of the knowledge
245 and belief of these defendants, all the earnings of the lines of transportation mentioned in the said amendment were duly credited on the said Company's books, as kept by William T. Anderson and others, as mentioned in the original answer; and all the expenses were also entered in the said books, except as to the freight-barge business; the entries of which in said books con-

sisted of the "dividends," or net balances, as stated in the original answer, and for the reasons therein stated; and whether the moneys were actually paid over by the several agents or not, the
246 Company stands credited and charged with the proper amounts, and the stockholders were settled with according to the said books, as mentioned in the original answer. Whether the time and mode of the payments made by the several agents would or would not appear by the books referred to in the said third amendment, these defendants do not know, not having seen or examined the said books, at least for many years past; but these defendants presume that the said time and mode of said payments would so appear by said books, inasmuch as these defend-
247 ants understand that the said books were kept by the said agents for their own convenience, to see how they stood with the Company from time to time.

IV. To the fourth amendment, these defendants answering, say, that they have no knowledge or belief that any such transaction or transactions as are mentioned therein ever took place. These defendants have no recollection of any such transaction whilst they were respectively connected with the said Company.

V. To the fifth amendment, these defendants answering,
248 say, that the receipts of the said Railroad Transportation Line were all credited on the Company's books, which the complainant has examined, and which have been produced before the master in this suit. And the reason why the said moneys, prior to May, 1843, were not paid to the treasurer, is explained in the answer to the original bill. As to the amount of said receipts during the period of time referred to in said fifth amendment, these defendants have no knowledge, except from the said books.

VI. To the sixth amendment, these defendants answer-
249 ing, say, that the said Ira Bliss was an agent of the said New Brunswick Company for many years; and the said William H. Gatzmer was also an agent of said Company for many years; and moneys were paid to said Bliss and Gatzmer as such agents, they being receiving and disbursing agents for the said Company; and it is true, according to the best of the recollection and belief of these defendants respectively, that the agents of the said Railroad Transportation Line did, for several years prior
250 to the month of May, 1843, (but for how many years prior to that time these defendants do not know,) pay their monthly balances, arising from the business of said line, to the said Bliss and Gatzmer, as such agents. The said Bliss and Gatzmer were also at the same time agents of the Camden and Amboy Railroad Company.

These defendants further say, that a portion of said moneys were at one time deposited in bank to the credit of this defendant, Edwin A. Stevens, he being superintendent of the said New Bruns-

wick Company at the time, but for how long a time, or for what amounts, these defendants cannot now specify, without re-
251 sorting to old bank books, and other memoranda, which have long since been laid aside, and which this defendant, Edwin A. Stevens, does not know where to look for, and of which the said other defendants have no knowledge. If this court should deem it material in this cause to ascertain said amounts—in view of the fact that all said moneys were duly accounted for to the said New Brunswick Company—this defendant, Edwin A. Stevens, will do all in his power to produce before the master evidence to ascertain said amounts. Neither can these defendants now state, nor
252 do they know, what amounts were deposited in bank in the names of said Bliss & Gatzmer; but they believe it to be true, and therefore admit that the said Bliss & Gatzmer did deposit in their own names respectively, in bank, all or the greater part of the said moneys so paid to them as such agents of the said New Brunswick Company as aforesaid, except the moneys so deposited in the name of said Stevens; all which moneys, however, were duly accounted for to the said New Brunswick Com-
253 pany on the said Company's books kept by said Anderson.

VII. To the seventh amendment these defendants answering say, that the accounts referred to in the said amendment were rendered to and settled by the executive committee or board of directors of the said New Brunswick Company; and that the said treasurer usually attended at said settlements, on behalf of said board, and examined said accounts. Such was the general course of the business, except in the earlier years of the business of said Company, when the said business was managed by the
254 said Henry R. Swan, in the former pleadings mentioned, during which period the coal-barge business, as these defendants believe, was managed and the accounts thereof settled principally by the said Swan, as the general superintendent and agent of the said Company. And these defendants further say, that the treasurer of the said Company was never deemed the party to whom the several agents of said Company were to account; but the said agents, and the said treasurer also, were accountable, and were required to account to the said board of directors, or to the executive committee, representing said board. For the
255 other matters stated in said amendment these defendants refer to their answer to the original bill in this cause, in which it is fully explained why the moneys of said New Brunswick Company were not all paid to the treasurer thereof, and did not all pass through his hands.

VIII. To the eighth amendment these defendants answering say, that the manner in which the said books kept by said Swan and Anderson were kept and made up, and the sources from which the entries therein were obtained, are, as these defendants

256 believe, fully explained in their answer to the original bill, to which they beg leave to refer. They admit that, so far as their knowledge or belief extends, the said books were kept under the authority of the directors of said New Brunswick Company, but not under the direction of the said directors further than this: The said directors gave general directions, that all the accounts of said Company should be kept in those books, except the accounts of the treasurer, as mentioned in their answer to the original bill, which last accounts were also directed to be brought
257 into said books, by entering therein the balances of the said treasurer's accounts of the particular branch of business whereof he had charge; but the particular mode and form of keeping said books were generally left to the direction of the bookkeeper who kept the said books. These defendants admit it to be true that the said William T. Anderson received and paid out but a small portion of the receipts and expenditures charged in the said books, which fact appears by the explanation relating thereto, given in the answer of these defendants to the said original
258 bill. As to the allegation that the said entries were not made from the original books of the said Company, these defendants have explained in relation to said allegation in the said answer to the original bill, to which they pray leave to refer.

IX. To the ninth amendment these defendants answering say, they have been informed by the testimony of William T. Anderson, taken in this cause, that the said Swan, and he, the said Anderson, kept a cash book for the purpose of keeping straight the cash in the hands of the several agents of the Company, the
259 said Bliss, Decker, A. S. Neilson, and other agents of the Company having or holding the moneys of the Company, and these defendants presume it to be true, although they do not know the fact, that the said Swan and Anderson therein kept account of their own cash receipts and payments on behalf of said Company. These defendants have not seen the said books for many years. These defendants, John R. Thomson, Robert F. Stockton, and Richard Stockton, do not remember ever to have seen or known of said books. These defendants, Edwin A.
260 Stevens and James Neilson, have probably seen said books, though the particulars of the contents thereof they have no recollection of. The said books are not in the possession of these defendants, but they believe the same to be in the possession of the said William T. Anderson, except the book kept by said Swan, as to which these defendants do not know where the said book is, whether in possession of said Anderson or of the representatives of said Swan. Whether the said books are or are not under the control of these defendants is a question of law which these de-
261 fendants submit to this honorable court. That the books themselves were purchased with the money of the Company

these defendants have no doubt is true. If the court should deem the said books material to be produced, these defendants are perfectly willing to comply with any order of the court touching the same which it is in their power to do.

X. To the tenth amendment these defendants answering say, that the charge contained in said amendment hath been fully met by these defendants in their answer to the original bill filed in
262 this cause, to which these defendants beg leave to refer.

XI. To the eleventh amendment these defendants answering say, that it is true that the entry mentioned therein is contained in the books of the Company kept by said Anderson, under date of the year 1840, charging said Swan with $46,288 97, which was the balance due the Company on the books of said Company December 31st, 1839, as stated in said amendment; and further say, that the said Swan died in the month of August, 1839, instead of 1838, as stated in the said amendment, and that at the time of his death the balance standing on the said books
263 in favor of the said Company exceeded the said balance of $46,288 87 by more than thirty thousand dollars, which balance during the course of the said year 1839, after the said Swan's death, was reduced to the said sum of $46,288 97. And these defendants further say, that the said sum of forty-six thousand two hundred and eighty-eight dollars and ninety-seven cents, the said Swan, and after his death his estate, were accountable for to the said Company. During the said Swan's lifetime, he was the general superintendent of the said New Brunswick Com-
264 pany, and managed all its affairs as such superintendent, (except the steamboat business between New York and New Brunswick,) and had control of and received, as a general thing, all the moneys of the said Company, (except those derived from the said steamboat business,) and that sum above mentioned ($46,288 97) which had come into his hands, or which he had credited the Company with on the said books, being the balance of said books at the period aforesaid, he, the said Swan, was accountable for; and hence the said sum was properly chargeable to him; but
265 after his death, various items were found, (as appears by the testimony of said Anderson taken in this cause,) which went to reduce the said balance, such as receipts of the said Company credited on the books, which had never been collected, and other items having a similar effect to reduce the said balance. This defendant, Richard Stockton, never had any knowledge of the said transactions with said Swan, except as he has derived information since that time. These defendants, Robert F. Stockton and John R. Thomson, were first elected directors of the said
266 Company, in May, 1839, preceding the said Swan's death, and never knew personally but little in relation to the said transactions with said Swan. These defendants, James Neilson

and Edwin A. Stevens, have always been and were then directors of said Company, but they cannot recollect the particulars of the said transactions further than this, that they know (and the other defendants believe it to be true) that the said Swan was from eighteen hundred and thirty-five inclusive, until his death, the general superintendent as aforesaid, and had the management of
267 the business as aforesaid; and that by his, the said Swan's, accounts, he appeared at the time of his death to be in default to the Company as above mentioned; but the amount of said default these defendants never knew, except from the settlement of the said Swan's accounts made after his death. That said settlement took some considerable time, and was made up by the said William T. Anderson and Ira Bliss, as these defendants believe, and as the said Anderson in his said testimony hath testified: and further say, that the entry referred to in the said eleventh
268 amendment is a statement of the said settlement, entered in the day-book, at the close of the accounts for the year 1840, but not a part of said accounts, which statement the said Anderson, on his said examination as a witness in this cause, testified was entered by him in said book, as he thinks, at the close of the year 1840, or beginning of the year 1841, but was made out on a separate paper during the year 1840, which testimony these defendants believe to be true. These defendants, severally, have no recollection of giving any directions as to the making of the said entry, but have no doubt that it had the sanction of the
269 board of directors at the time it was made, inasmuch as the said statement was made out by the said Anderson and Bliss, in whom said board of directors had entire confidence.

XII. To the twelfth amendment these defendants answering say, that it is true that a considerable sum of money, during the time stated in said amendment, was paid by the said New Brunswick Company to the said Ferry Company in said amendment named, for the ferriage of goods between Camden and Philadelphia; all of which is shown by the said Company's books
270 kept by said Anderson, and the amount of which these defendants have not calculated, but presume that the said complainant has stated the same correctly; the books will show; and these defendants say, that the said ferriage was paid to the said Ferry Company by an arrangement made with them for that purpose, and the moneys so paid to the said Ferry Company were properly so paid, and ought to have been charged against the said New Brunswick Company, which Company was responsible therefor.

271 And these defendants admit that the books of the Company show that the sum of seventy-four thousand eight hundred and eight dollars and six cents was paid for ferriage during the years eighteen hundred and forty-three, 'four and 'five,

and was paid in monthly sums throughout those years, which monthly sums were as follows, (as per the books of the Company, deposited with the master in this cause,) that is to say;

In 1843.

272	In January	$1,951 91	In July	1,469	79
	February	1,584 76	August	2,168	71
	March	2,405 94	September	2,293	83
	April	1,983 52	October	2,114	68
	May	1,695 20	November	1,525	15
	June	1,192 75	December	1,368	02

In 1844.

	January	2,364 34	July	1,881	27
	February	3,117 03	August	2,864	33
	March	3,458 11	September	2,161	98
	April	2,610 93	October	1,808	70
273	May	1,738 48	November	1,304	34
	June	1,531 97	December	1,201	09

In 1845.

	January	2,049 78	July	1,749	89
	February	2,790 56	August	2,616	20
	March	3,697 85	September	2,645	46
	April	2,698 15	October	2,384	28
	May	1,919 29	November	1,812	85
	June	1,243 20	December	2,303	72

274 And these defendants further answering say, that it is not true as alleged in the said twelfth amendment, that the said goods, for which the said ferriage was charged and paid, were for nine months of the said years respectively, or for any period of time, transported by steamboat between Bordentown and Philadelphia. The said ferriage was all bona fide paid for goods actually ferried between Camden and Philadelphia, by the said Ferry Company for the said New Brunswick Company.

275 And these defendants further answering say, that during the close of navigation on the river Delaware, and occasionally at other seasons, the goods transported by the New Brunswick Company in their railroad transportation line across said river, by way of Camden, were transported by the Camden and Philadelphia Steam Ferry Company, from the close of the year eighteen hundred and thirty-eight, onwards to the close of that line, in eighteen hundred and forty-six, and the said Ferry Company were duly paid the ferriage therefor, which ferriage

276 was duly entered on the Company's books; which entries appear on the said books for the years eighteen hundred and thirty-nine and the succeeding years thereafter, being entered

for the year eighteen hundred and thirty-nine under the ledger-heading of "Cartage Railroad Transportation," and amounting in that year (including a small amount embraced in the accounts of that year for ferriage done in November and December, eighteen hundred and thirty-eight) to the sum of seven thousand four hundred and thirty-one dollars and sixty cents, ($7,431 60,) which sum is part of the sum of seven thousand seven hundred and seventy-
277 four dollars and thirty-two cents, ($7,774 32,) referred to in amendment number XL; and although the said ferriage for the year eighteen hundred and thirty-nine is entered in the ledger, under the head of cartage, yet each entry thereof in the day-book shows the persons to whom the same was paid and the service of (ferriage) for which the same was paid. The balance of said sum of $7,774 32 was for cartage done in New York and Philadelphia cities, and not in the transit of goods between those cities. After the year eighteen hundred and thirty-nine the said ferriage
278 was entered under a ledger-heading by itself, entitled "Ferriage Railroad Transportation." Prior to the month of November, 1838, the goods carried across the Delaware by the said railroad transportation line, according to the best of the recollection of these defendants, and the information they have been able to obtain from the agents, were carried during the season of navigation by steamboats of the Camden and Amboy Railroad Company, between Bordentown and Philadelphia, and during the close of navigation, either in barges of the New Brunswick Company, between Philadelphia and Camden, or in the ferry-
279 boat then belonging to the said Railroad Company, or in sleighs and other vehicles, on the ice; all these modes of conveyance having at one time and another been resorted to.

And these defendants further answering say, that for a part of the years 1841 and 1842, the said New Brunswick Company chartered the steamer Trenton, at the rate of fifteen hundred dollars per month, for transportation on the Delaware, as will be more particularly mentioned hereafter in answer to the twenty-fourth amendment.

280 And these defendants further answering say, that in the carrying of the goods of the said railroad transportation line it was not considered the duty of the said Railroad Company to transport the goods of said line across the Delaware river, although the boats of said Company were sometimes furnished for that purpose without any extra compensation; and the said Railroad Company were not liable to the said Ferry Company for any portion of the ferriage before mentioned, and never paid any portion thereof, nor was any portion thereof ever charged to
281 the said Railroad Company, by any person whatever, to the knowledge or belief of these defendants.

XIII. To the thirteenth amendment these defendants answering

say, that it is true that moneys were paid and charged for brakemen's and conductors' wages, on the railroad in the said railroad transportation business, as these defendants are informed by the testimony of Alfred Decker, taken in this cause, although these defendants cannot speak in reference thereto from their own personal recollection. The said wages are contained in the said Anderson's books, either under the head of labor, as these de-
282 fendants suppose, under which head is contained the amount paid by the railroad transportation agents for labor in handling the goods at New York and Philadelphia, and intermediate stations, and for other labor performed in the said business, or else under the head of Road Expenses, under which head is contained wages of divers persons, as an examination of the books shows. But these defendants cannot specify or pick out the precise amount paid in any one year to brakemen and conductors. The amount specified by the complainant for the years named by him
283 is not correct. That amount is the sum total of the expenditures charged under head of "Road Expenses" for the years 1843, 1844, 1845, and 1846, together with the charges for "office expenses" in the year 1841; and an inspection of the books shows that it is not for brakemen's and conductors' wages only or principally, although wages of hands are contained in it.

And these defendants do not deem the exact amount material because these were expenses which were actually paid, and which, under the arrangement existing between the New Brunsw
284 wick Company and the Camden and Amboy Railroad Company, were for the New Brunswick Company to pay, inasmuch as the Railroad Company were to furnish only locomotive power and cars, as will appear more particularly in the answer to the fourteenth amendment.

XIV. And to the fourteenth amendment these defendants answering say, that true it is, that the New Brunswick Company did for many years pay the running expenses of the steamboats Swan and Transport, which were successively used to transport the freight of the Union Transportation Line between New York and
285 South Amboy, whilst the New Brunswick Company were the proprietors of said line; and true it is, that the said New Brunswick Company did pay the said running expenses from the first day of April, eighteen hundred and thirty-nine, to the discontinuance of the said business by the New Brunswick Company on the first day of April, eighteen hundred and forty-six. And during that period the said running expenses amounted to the sum of seventy-six thousand one hundred and fifty dollars and sixty-eight cents ($76,150 68.) These expenses were
286 defrayed, as they accrued, by Ira Bliss, who acted therein as the agent of the New Brunswick Company. The said Bliss was well acquainted with steamboat business, and the ex-

penses of steamboats, and was most conveniently situated of all the agents of the Company for attending to the said expenses and the disbursements thereof. These defendants do not know, but they suppose that the reason why the said Bliss kept the vouchers for said expenses was, that he might the more conveniently refer to payments made on the boats' account. At all events the
287 payments were made, and were made by the said Bliss, and by him as agent of the New Brunswick Company, and with that Company's funds; and these defendants have no doubt that the vouchers are all safe in the custody of the said Bliss, and can be produced when required.

As to the question raised by the complainant upon the propriety of the said payment, these defendants say, that although the said expenses had been paid by the Railroad Company up to the period above named, to wit, the first day of April, eighteen hundred and thirty-nine, yet the said Railroad Company were under no
288 obligation to pay the same, even under the terms of the original arrangement between the said Companies made in October, eighteen hundred and thirty-four, and alluded to in the original bill and answer in this cause. That arrangement, as originally made, was in the form of a resolution of the Railroad Company, and the only copy of that resolution which these defendants can find is in the minutes of the New Brunswick Company, in the handwriting of the complainant; whether it is a correct copy of the original resolution or not these defendants
289 do not know. The complainant detained the minute-book of the said New Brunswick Company in or about the year 1838, and refused to deliver up the same to the board of directors until he had made a copy or a pretended copy thereof. Whether the book he returned to the Company, (which is the book these defendants now have,) is the original minute-book or a pretended copy thereof, up to that period, these defendants do not know. But the minutes have since been kept therein. The resolution before mentioned, as it stands in said book, in complainant's
290 handwriting, is in the words and figures following; that is to say:

"Resolved, That E. A. Stevens be authorized to consummate an arrangement with the New Brunswick Steamboat and Canal Transportation Company for the transportation of merchandise of the Camden and Amboy railroad, upon the following terms, namely:

"The said Steamboat Company agreeing to pay to the said Camden and Amboy Railroad Company eight cents per ton per mile for tolls, locomotive power and cars upon all merchandise
291 passing across the road, and to charter to the said Steamboat Company the steamboat Thistle at two dollars seventy-six cents per ton for the freight she may carry between South

Amboy and New York. The said New Brunswick Steamboat and Canal Transportation Company also agree to convey and be at the whole expense of conveying the mail between the cities of Philadelphia and New York, and to pay unto the Camden and Amboy Railroad Company the sum of eight thousand dollars per annum, the Railroad Company furnishing the locomotive, cars, and
292 steamboats on the Delaware necessary for transporting the mail and passengers between Philadelphia and South Amboy; and also agree to pay to the Camden and Amboy Railroad Company three dollars for each and every passenger conveyed in the mail-cars across the road; all way-passengers in proportion. The boat to be insured by the charter party. The above resolution, as it respects the mail, is subject to the concurrence of the contractors and the Post Office Department. Should they not agree to transfer the contract to the said Steamboat Company, then the said Steamboat Company agree to convey the
293 mail from South Amboy to New York for the sum of one thousand dollars per annum.

"Bordentown, 13th October, 1334."

An inspection of this resolution will show that the steamboat Thistle, to be furnished by the Railroad Company for transportation between New York and South Amboy, was to be chartered to the New Brunswick Company. Of course, under that arrangement, the New Brunswick Company would be liable to pay all the
294 expenses of running said boat, although the Railroad Company continued to pay said expenses until the period before mentioned, when the profits of said railroad transportation had become so large, that the New Brunswick Company were thenceforth required to pay said expenses, and did pay them as before mentioned.

These various arrangements were usually effected through the interposition of this defendant, Edwin A. Stevens, whose actions therein always had the sanction and authority of the executive committee or board of directors of the New Brunswick Com-
295 pany, and of the joint railroad and canal companies, often without any regular minute being made or entered in the book of minutes of either of said companies. The said Stevens and his brothers were very large stockholders in both companies, and as much and more in proportion interested in the New Brunswick Company, than in the joint railroad and canal companies, and entire personal confidence was placed in said Stevens by the respective boards and parties interested in both companies, and his advice and views in relation to what was right and just between
296 the two companies were generally followed; but these other defendants, for and respecting the periods, respectively, during which they acted as directors of said New Brunswick Com-

pany, freely assume their proper share of responsibility for what was transacted; and they submit and believe, that nothing can be found in the management of the affairs of said New Brunswick Company, so far as they were respectively concerned, which can lay the slightest ground for the charges of fraud made by the complainant.

297 As to the said arrangement made in October, eighteen hundred and thirty-four, these defendants would further answer and say, that even if it were departed from in any particular, in the mode of transacting the said railroad transportation business at any time, abundant reason for such departure existed in the fact that much of it was never fully carried out by the New Brunswick Company, especially in regard to the passenger and mail arrangements; and in the further fact, that the steamboat Thistle was soon found to be entirely inadequate to the busi-

298 ness; and the Railroad Company provided, first the steamer Swan, and afterwards the Transport, to meet the exigencies of the increased amount of freight, and in many other respects extended the facilities of the railroad transportation line beyond what was required by or anticipated at the time of the said arrangement of October, eighteen hundred and thirty-four.

As to the legal question raised by the complainant upon the right of the Camden and Amboy Railroad Company to receive the amount of compensation paid for and in respect of the said

299 railroad transportation, these defendants beg leave to state in answer, that during the period in which the said business was conducted by the said New Brunswick Company, it was the general, if not unanimous opinion and belief of the officers and directors of both companies, at that time, that the said Railroad Company had full right to make such charges; and, at all events, the said complainant should have made that objection when he sold his stock in January, 1848, and when he knew, or had before him the means of knowing, as fully as he does now, the

300 terms upon which the said business had been conducted between the two companies.

XV. To the fifteenth amendment these defendants answering say, that coal was purchased on account of the said New Brunswick Company, by and through its agent, Henry R. Swan, to a large amount, in the years eighteen hundred and thirty-seven and eighteen hundred and thirty-eight, and that charges to the amount of the sum for that purpose named in the said amendment, (to wit, the sum of $75,796 09,) for coal and expenses of transport-

301 ing and attending to the same, are contained in the said Anderson's books, for the years eighteen hundred and thirty-seven, thirty-eight, and thirty-nine; and these defendants admit it to be true that the said coal was sold and disposed of by Morris Buckman and others, on behalf of the said Company; but

it is not true that the books do not show what disposition was made of said coal, or the proceeds thereof, except so far as relates to such sales of said coal as were never accounted for or paid over by the said agents; on the contrary, a large amount of such proceeds having been realized by the said company, appears on said
302 books, and on the books of the trsasurer, A. S. Neilson, (the balances of which were carried into the said Anderson's books,) amounting in all for the proceeds of sales so realized as aforesaid, to the sum of thirty-six thousand eight hundred and fifty-five dollars and thirty-three cents, ($36,855 33.)

And these defendants further answering say, that it is not correct to say that the books of the company, kept by the said Anderson, contain the charge against the Company of
303 $44,384 92, as stated in the said fifteenth amendment. It is true that the balance of $25,740 25 is charged as a debit against the balance of forty-six thousand two hundred and eighty-eight dollars and ninety-seven cents, mentioned in the answer to the eleventh amendment.

The explanation whereof, as these defendants, from the best information they have been able to obtain in relation thereto at this late period of time, understand and believe, is this: On the last day of December, 1839, the balance in favor of the New Brunswick Company on the books kept by said Swan and Anderson,
304 was the said sum of forty-six thousand two hundred and eighty-eight dollars and ninety-seven cents. The said Swan, or his estate, was accountable for this balance. The said Swan, as agent of the Company, had managed the above mentioned coal business with the said Morris Buckman, and had made to the said Buckman advances of money in respect of said business, and had credited the said Company on the said books with large amounts for freight due from the said Buckman for the use of the Company's boats in the transportation of said coal, which
305 freights were never actually paid by the said Buckman; and had also credited the said Company on the said books for large amounts of steam-towing, due from the said Buckman, which were never paid by him; by means of which advances and credits the said Buckman had become largely indebted to the said Swan, as agent as aforesaid, in reference to the said business, which indebtedness on the first day of January, eighteen hundred and forty, after deducting the sum of eighteen thousand six hundred and forty-four dollars and sixty-seven cents, ($18,644 67,) amounted to the said sum of twenty-five thousand seven hun-
306 dred and forty dollars and twenty-five cents, ($25,740 25,) above mentioned. This amount was never paid by the said Buckman to the said Swan, and in stating the said Swan's account after his death, the same was allowed to him in part liquidation of the said balance of forty-six thousand two hundred and eighty-

eight dollars and ninety-seven cents, ($46,288 97,) due from said Swan, or his estate, at the close of the year eighteen hundred and thirty-nine. The said Swan's account was so stated as aforesaid by the said William T. Anderson and Ira Bliss, and re-
307 ceived the sanction of the directors of the said New Brunswick Company, the said Swan and the said Buckman having both become insolvent.

And these defendants further answering say, that the amounts so due as aforesaid from the said Morris Buckman were composed in parts of the freights and charges for towing before mentioned, amounting, for the years eighteen hundred and thirty-seven and thirty-eight, to the sum of thirty-one thousand eight hundred and ninety-one dollars and fifty-four cents, or thereabouts, ($31,-
308 891 54,) which, having been credited to the Company as the same from time to time accrued, and having never been actually paid, it was proper that the same should have been charged off; and the residue of the amount so charged off and allowed to the said Swan consisted of such sums and amounts advanced by the said Swan in the said coal business as had not prior to that time been charged against the Company on the said books. These defendants therefore submit, that in this there is no error, and nothing by which the complainant can make any claim against these defendants. These defendants further answering say,
309 that they have been informed and believe that the details of the said transactions of the said Swan and Buckman, which form the precise sums of forty-four thousand three hundred and eighty-four dollars and ninety-two cents, ($44,384 92,) and eighteen thousand six hundred and forty-four dollars and sixty-seven cents, ($18,644 67,) are contained in the private cash-book of the said Swan, and not in the Campany's books.

XVI. To the sixteenth amendment these defendants answering say, that they cannot recollect what particular tolls they
310 were which constituted the said sum of twelve thousand four hundred and eighty-one dollars and eleven cents, due the Canal Company for the year eighteen hundred and thirty-seven, not having been able to find any voucher or document containing the details and particulars thereof; but these defendants believe the same to have been tolls incurred by the said Morris Buckman, in the transportation of the before mentioned coal, for which the said New Brunswick Company was responsible to the Canal Company. These defendants deny that the said charge is or was
311 erroneous or fraudulent in any way whatever. These defendants also believe, though they cannot now recollect the fact, and do not know how to ascertain the same, that the tolls due from the said New Brunswick Company to the said Canal Company, for their own boats and transportation, as distinguished from the boats run by and under the superintendence of the said Buckman,

were duly paid and charged in the Company books, as the same accrued. These defendants further answering say, that according to the best of the knowledge, remembrance, information,
312 and belief of these defendants respectively, the said Company was liable to the said Canal Company for the said twelve thousand four hundred and eighty-one dollars and eleven cents tolls, and bound to pay the same, but the particular manner in which the said liability arose, these defendants cannot now explain. They hope to be able to find some paper or document which may show the exact manner in which the said tolls accrued; and if they can do so, they will cheerfully lay it before this honorable court; in the mean time they submit to the court that
313 inasmuch as said charge has always stood on the books, and stands authorized on the minutes, which have again and again been examined by the complainant before the sale of his said stock, he has no right to call the said charge in question at this late period of time, when the recollection of the circumstances out of which the same arose has passed out of mind.

XVII. To the seventeenth amendment these defendants answering say, that the said books do, it is true, contain a charge for commissions paid to R. F. Loper, of sixteen hundred and fifteen dollars and forty-six cents, as stated in the said amendment.
314 The said charge is first found in the said treasurer's book, under date of July 15, 1843, and purports to be for the said Loper's commissions, due him in 1842, the charge being for cash paid to him to that amount. These defendants admit that some commissions had been paid to said Loper in the year 1842, and had been duly charged, but they suppose and believe that the amount above named was either an amount admitted to be due to him and unpaid until the date of said entry, or that it was an amount claimed by him which the Company had not ad-
315 mitted to be due until that time; at all events, the said claim for commissions was then allowed and paid, as it seems by the said entry, and as these defendants have no doubt was the case, though they have no personal recollection on the subject. These defendants would further add, that the said Loper was the agent of the said Company in the canal transportation business in several lines, and transacted business to a large amount for them on commission; and these defendants deny all charges of fraud in relation to the matter of the said commissions, and
316 deny that the said payment or the charge therefor was in any respect erroneous or improper.

XVIII. To the eighteenth amendment these defendants answer and say, it is true that charges were made to the amount named in said amendment, for the time therein mentioned, being charges incurred on freight before it was received by the New Brunswick Company for transportation, and which charges the said Company

had to pay thereon. And these defendants further answering say,
that said charges were always added to the freight thereof,
317 charged by the New Brunswick Company, and were collected when said freight was collected by the transportation agents. That was the general course of the business, and these defendants never knew a departure from it; and they are informed by the transportation agents, that it was always so done, and that the amount of such joint freight and charges went into the transportation accounts as receipts on the books of said Company; and that the allegation in respect thereto, contained in the said amendment, to the effect that the charges so collected were not
318 credited on the books of the Company, is untrue. Whether the amount of said charges, as distinguished from the said freight, would be exhibited by the books or papers kept by the transportation agents or not, these defendants do not know, but suppose they would be so exhibited.

XIX. To the nineteenth amendment these defendants answering say, that they have no knowledge, information, or belief, that the said Anderson's books did not, on the third day of April, eighteen hundred and forty-seven, contain all the credits for moneys received by the agents of the said railroad transporta-
319 tion business; on the contrary, these defendants are informed by the said agents, and the said agents have testified in this cause, that all of the said moneys had been regularly returned; and the said William T. Anderson hath also testified that all the moneys returned had been regularly entered in the said books as far back as his knowledge of said books extended, which was from about the year eighteen hundred and thirty-seven. Had the complainant given or stated his grounds and reasons for making his charge, contained in the said nineteenth amendment,
320 these defendants could probably have ascertained and stated the full explanation thereof; but as it now stands, in its present vague and indefinite form, they cannot do so, and do not know to what apparent discrepancy of figures (if any there be) the complainant refers in the said amendment. These defendants, according to the best of their knowledge and belief, deny that any books or statements kept by the said transportation agents would show any such deficiency in the said Anderson's books as is alleged in the said nineteenth amendment.

XX. These defendants also, to the best of their respect-
321 ive knowledge and belief, deny the charge contained in the twentieth amendment. If the dividends credited on the said Anderson's books from the freight barge business for the years mentioned in the last named amendment were not correct, or if they were less than the whole amount of the real dividends for those years, these defendants never knew the fact, and do not believe it to be true; and do not believe that any books or memoranda

kept by the freight barge agents would show any such fact or deficiency as is charged in that amendment.

322 XXI. To the twenty-first amendment these defendants answering say, it is true, as stated in the said amendment, that the sum of two thousand two hundred and three dollars and two cents is charged in the said Anderson's books in December, 1841, for losses of the month in the freight barge business, and that the further sum of eighteen hundred and twenty-eight dollars and eighty-one cents is charged in 1845 in the said books for loss on December work, 1841, which last charge was transferred to said Anderson's books in 1845, from the treasurer, A. S. Neil-

323 son's books, in which it was entered under date of January seventeenth, 1842, in the following form, to wit: "To cash paid, loss on business for month of Dec. last, $1,828 81." It is possible that this charge was by mistake improperly allowed to the said treasurer; but these defendants have no knowledge or belief that such was the fact, and deny that if it was, the said complainant has any claim against these defendants in relation thereto. These defendants would beg leave to add, that they have no personal knowledge on the subject, and that on the examina-

324 tion of the said A. S. Neilson by the complainant, as a witness in this cause, the said Neilson testified not only to having actually paid the said money, but, being on his cross-examination, asked, "Do you know precisely how that loss originated?" answered as follows: "About that time C. King & Co. failed, and failed in their payments of tolls, etc., which the Company were liable for, and I presume that caused the loss. I do not know precisely how the loss occurred, unless it occurred in that way."

325 XXII. To the twenty-second amendment these defendants answering say, that they have no knowledge or recollection on the subject of the said amendment, and can only refer to the books in relation thereto, by which it appears, that in the years 1836 and 1837, the steamers Thistle and New York, and the steamer Philadelphia, (boats belonging to the Camden and Amboy Railroad Company,) were employed by the New Brunswick Company in the steam-towing business, the two former at the New York end of the canal lines, and the latter at the Phila-

326 delphia end. The general expenses of the said boats went into the steam-towing account, and were allowed to the New Brunswick Company at the settlement of that account with the Camden and Amboy Railroad Company in 1846; but the following charges and credits incident to the running of those boats in the years aforesaid were not brought into the steam-towing account; that is to say:

		Dr.	Cr.
In 1836:	Table of steamer New York.....	$1,559 60	$306 25
	Table of steamer Thistle.....	223 75	255 75
327	Table of steamer Philadelphia.....	349 17	
	Bar of steamer Thistle.....	66 38	59 23
	Bar of steamer New York.....	82 88	112 76
	Mail Pilot Line.....	110 16	983 33
In 1837:	Table of steamer New York.....	634 99	
		$3,026 93	$1,717 32
	Balance of expenditures over receipts.....		1,309 61
			$3,026 93

328 These defendants further answering, say, that they believe the above items to have arisen out of a passenger business carried on, by means of the said steamers, simultaneously with the said steam-towing business, and why the said items were not added to the general accounts of said boats, when the said steam-towing business was settled, they do not know. The said settlement was effected by William H. Gatzmer on the part of the Railroad Company, and William T. Anderson on the part of the New Brunswick Company. Whether the above items were left out by them inadvertently, or on purpose, these defendants do
329 not know. At all events, the account was settled, and settled very favorably to the New Brunswick Company, as the books show, and as hath been already stated in the original answer. By leaving out the items under the head of "Mail Pilot Line," above stated, the expenses will remain $2,916 77, and the receipts $733 99, making a balance of $2,182 78, (instead of $2,178 78, as stated in said amendment,) and these are the items which these defendants suppose the complainant alludes to in the said amendment. The said items stood and were exhibited
330 on the face of the said Anderson's books on the third of April, 1847, the same as they now do, open to the inspection of the complainant, and all other stockholders. These defendants know of no reason why they do not constitute a proper debit on the said books.

XXIII. To the twenty-third amendment, these defendants answering, say, that the charges referred to in that amendment were made on the debit side of the books in the day-book of 1845,
331 because they had been twice credited in the books before that time, in this way: Those sums formed part of the receipts of the Company from the railroad transportation and freight-barge lines accruing prior to 1840; and as such, they had been regularly entered as receipts in the books from month to month, and they constituted part of the balance of $46,288 97 due the

Company by the books at the end of the year 1839; but these items had not been actually paid in the treasury. Subsequently, when, and as they were paid in, they were entered as cash credits, from old or unsettled business; therefore, it was right they should
332 be charged off once, having been credited twice. The places where they were twice credited are the following: the sum of $2,111 32, received from George Abbe, was credited in the day-book for 1844, under date of June thirtieth; it had previously been credited in the day-book for 1836, under date of April thirtieth, being part of a sum of $7,679 40, then credited as the receipts of railroad transportation for the month of April, 1836, by George Abbe, agent. The sum of $3,699, received from Miller & Bancker, was credited in the day-book for 1842, under date of Janu-
333 ary thirty-first, and had been previously credited in the day-book for the year 1837, under dates of October thirty-first and December thirty-first, for the dividends and steam-towing which accrued from Miller & Banker, as agents of the freight-barge business, in the months of October and November of that year; which credits amount to the sum of $3,895 13, being the last dividends due from them. The said sum of $3,699 was part of those credits. The sum of $1,425 77, received from James Schott, jr., was credited in the day-book for 1840, under date of
334 March thirtieth, and had been previously credited in the day-book for 1839, under date of December thirty-first, being part of various sums there credited as accruing from the said James Schott, jr., agent for charter of barges, dividends on freight-barge business and steam-towing, amounting in all to the sum of $2,601 43. The above is substantially the explanation given of the said items named in the twenty-third amendment by William T. Anderson, the book-keeper of said New Brunswick Company, in his testimony taken in this cause, and these defendants
335 believe the same to be correct and true, and state such explanation as herein above they have given on such their information and belief.

XXIV. To the twenty-fourth amendment these defendants answering say, they admit that the said Anderson's books do contain a charge of $31,700 for the charter of the steamboats Trenton and Burlington, belonging to the Camden and Amboy Railroad Company, for the years 1841 and 1842, namely, from the twenty-fourth day of February, 1841, to the thirtieth day of November, 1842, at the rate of fifteen hundred dollars per month, of which sum
336 the sum of $31,700 mentioned in the original bill and answer was paid in one payment, and the residue in monthly payments during the year 1842; and these defendants admit, that of the said moneys, the sum of seven thousand five hundred dollars, in or about the month of December, eighteen hundred and forty-nine, was refunded to the said New Brunswick Company.

But these defendants deny that the complainant is entitled to the benefit of that or any other settlement or compromise made by the said New Brunswick Company with the Camden and
337 Amboy Railroad Company, or any other company or person, after the said third day of April, 1847, even though such settlement or compromise should relate to matters of business, or to transactions which took place prior to that time; and for this reason, namely, that when the complainant sold his stock to the New Brunswick Company in January, 1848, the books of the Company, as they stood on the third of April, 1847, were adopted as the basis on which to estimate the value of said stock in order to fix a price thereon. That point of time was assumed by
338 agreement of the parties, and the books as they stood then were carefully examined by the complainant, and the balance they showed in the treasury was adopted. There was no agreement to open the accounts. The complainant was to examine them and satisfy himself as to their correctness. He did so, and was satisfied; and unless he can show some design to defraud him in the keeping of said books, he cannot claim the benefit of any subsequent adjustment which may be made of transactions which had then taken place. In so extended a business it was ne-
339 cessarily to be expected that many matters of prior date would receive subsequent adjustment or compromise—matters that would operate as well against as in favor of the Company. It was well known, for example, that large claims were then outstanding against the Company for damages for injuries done to goods several years before that time, and which have since been settled at an expense of many thousand dollars. These defendants deny any fraud or deceit in relation to this sum of seven thousand five hundred dollars, and submit that the complainant can-
340 not claim any portion thereof.

XXV. To the twenty-fifth amendment these defendants answer and say, that they deny the truth of the charges therein contained.

XXVI. To the twenty-sixth amendment these defendants answering say, that they have no personal recollection about the sale of the barge Superior, but have been informed by the agents of the Company, and believe the fact to be, that she was sold for three thousand dollars, in the year eighteen hundred and forty-one, or about that time, by Thomson & Neilson, and that the pro-
341 ceeds of her sale were included in their accounts and credited to the Company, and of course became included in the dividends from the freight-barge account, of which the said Thomson & Neilson were the agents. These defendants, therefore, believe and charge the fact to be, that no such error exists as is charged in the said amendment.

XXVII. To the twenty-seventh amendment these defendants an-

swering say, that the charge therein contained is entirely untrue;
that the New Brunswick Company was at the time therein
342 mentioned credited in the said Anderson's books, and in
the said abstract account, with the sum mentioned in the
said amendment. The said amount was embraced in the returns of credits from railroad transportation made and entered prior to the first of April, 1846, except sixty-seven dollars and eight cents thereof, which was credited in September, 1846, in day-book G, page 78.

XXVIII. To the twenty-eighth amendment these defendants answering say, that the return for the month of March, 1847, of
the freight-barge lines, had not been made, nor had the ac-
343 counts of that month been settled on the third day of April,
1847, and of course the earnings for that month or part of month during which navigation was open, had not yet been entered in the books of the Company, nor were they contained in the abstract referred to. But this fact was as well known to the complainant as to any of these defendants, on the said third day of March, 1847, when the books were presented at the stockholders' meeting, then held in New Brunswick; and these defendants believe, and admit it to be true, that the amount received
344 from the barges for the charter, or earnings thereof, for the
said month of March, was twenty-five hundred dollars; but these defendants say, that on the other hand a large amount of expenditures which had accrued prior to the said third day of April, 1847, had also not been returned, or entered in the said books or the said abstract at that time, which were afterwards returned and entered in the said books.

XXIX. To the twenty-ninth amendment these defendants answering say, that it is true, as stated in said amendment, that the
said Anderson's books and the said abstract account did not
345 contain an instalment of interest due on or about the first
day of April, 1847, from the Camden and Philadelphia Steam Ferry Company, and the reason was because the same had not been paid. The said interest-money was afterwards credited when it was paid. But the said complainant could not have been misled in regard to the said interest, because on the very third day of April, 1847, on which the stockholders' meeting was held as aforesaid, and to which, or rather to the day previous to which the
said accounts were made up, a report was made to the said
346 stockholders' meeting showing the then assets of the said
Company, in which the said loan on which that interest money accrued was particularly mentioned, and attention called thereto and the books showed precisely, to that period, the interest on said loan had been paid.

XXX. To the thirtieth amendment these defendants answering say, that it is true the said New Brunswick Company held on the

third day of April, 1847, and had, for some time prior thereto, held nine shares of the capital stock of the said Company, and these defendants admit that a dividend of fifty dollars per
347 share was declared by said Company, on all its capital stock, on or about the nineteenth day of February, 1847, and that the treasurer of the Company had, prior to the said third day of April, charged the said Company with the whole dividend, amounting to ten thousand dollars, and had omitted, on or prior to that day, to credit back to the Company the amount of dividend due to the said nine shares of stock, amounting to four hundred and fifty dollars, and therefore that sum was not contained in Anderson's books, or the abstract account, on the said third
348 day of April, 1847; but of this these defendants knew nothing, either at that time or at the time of the purchase of said stock of the complainant, and submit that it is a matter for which the complainant cannot now open the accounts or rescind the said sale, or have any relief whatever, inasmuch as the whole matter was open and manifest on the face of the books themselves, when the said books were examined by the complainant, prior to the transfer of his said stock to the said Company, in January, 1848.

XXXI. To the thirty-first amendment these defendants
349 answering say, that the said Anderson's books and the said abstract account did not, it is true, contain the credit of $655 40, mentioned in that amendment, and ought not to have contained the said credit, inasmuch as the said sum was not paid to the said Company by the said Gatzmer, but was money of the Company, which merely passed from one agent of the Company, the said Gatzmer, to another agent thereof, the said A. S. Neilson. The moneys of the Company had all been duly credited to the Company at and immediately after the monthly settle-
350 ments had been so credited in the said Anderson's books. The treasurer of the Company, in his own cash account, kept a running account of cash actually received and paid out by himself. This sum of six hundred and fifty-five dollars and forty cents, as these defendants are informed and believe, was paid out by said Gatzmer, for expenses on the steam-propellers, in April, 1846, and having been refunded to him by the freight-barge agents, he returned the money to the treasurer in August, 1846, who credited the same in his cash-book. Of course, the books of the Company, kept by Anderson, which contained all actual receipts
351 and earnings, and all actual expenditures of the Company, ought not to copy this entry from the treasurer's book; the money had been credited, when earned, and the expenditure thereof having been once allowed, and only once, the said Anderson's books required to have, and ought to have had, no further entry on the subject.

XXXII. To the thirty-second amendment these defendants answering say, that on the third day of April, eighteen hundred and forty-seven, the said Anderson's books, and consequently
352 the said abstract, did contain a credit for the said sum of three thousand eight hundred and nineteen dollars and seventy cents, mentioned in the said amendment, and all the interest on the said loan of this defendant, Edwin A. Stevens, which had been paid up to that time, and ought not to have contained anything more in relation thereto; which interest, so paid and so credited, up to the said third day of April, 1847, amounted to two thousand nine hundred and ninety-nine dollars and eighty-seven cents, all which appears by said books, and the said de-
353 fendant could not have been misled in relation to the said matter, for the said loan was stated in said report, and was well known to the complainant.

XXXIII. To the thirty-third amendment these defendants answering say, that the charge therein contained is untrue, and founded on a misapprehension of the facts. The note mentioned in said amendment was for money loaned by the New Brunswick Company to the Camden and Amboy Railroad Company, and drew interest from the twentieth of May, 1839. On the twentieth of January, 1840, a payment was made thereon of twelve thousand four hundred and eighty-one dollars and eleven cents. Therefore, on the twelfth of July, eighteen hundred and forty-four, only five thousand and nineteen dollars and ninety-four cents, or thereabouts, was due on the said note for interest, and more than that sum,
354 to wit, the sum of five thousand and fifty-four dollars and fifty-six cents, was paid for interest on said note.

XXXIV. To the thirty-fourth amendment these defendants answering say, it is true, as alleged in the said amendment, that the treasurer's books contain a charge under date of December seventeenth, 1842, of "cash paid E. A. Stevens's draft in favor of J. Bliss, $2,849 84," and a subsequent credit, under date of March thirty-first, 1847, of "cash received from E. A. Stevens, (for error in draft, by him paid December seventeenth,
355 1842.") The simple fact is, that the said money having been paid by mistake, the said mistake was rectified when discovered, and no charge of interest made, and, of course, none credited.

XXXV–VI. To the thirty-fifth and thirty-sixth amendments these defendants answering say, that the complainant had a full opportunity before disposing of his stock to examine the books, and did examine them as fully as he chose to do, and it was his own fault or negligence not to have discovered the pretended errors, which he alleges he has now discovered by means of said
356 books; and these defendants shall claim, as fully as if they had pleaded the matter specially, that the complainant is

entirely barred from any right to open the accounts, or to call these defendants to account, by reason of his having had before him in the books and papers which he examined prior to the sale of his stock, all the means of detecting the said pretended errors, and by reason of the fact that no representations whatever were made to the complainant to induce him to omit a full and particular examination of said books, except as mentioned in the an-
357 swer to the original bill, and that he, the complainant, relied on no such representations; and also by reason of the fact, that many of the matters, which he now, by his amended bill, claims to be errors and mistakes, and frauds, were directly in issue in the former litigation between the complainant and these defendants, Edwin A. Stevens, James Neilson, and John R. Thomson, (which was compromised by the sale of said stock,) and were then the subject of inquiry and investigation on the part of the complainant.

XXXVII. To the thirty-seventh amendment these de-
358 fendants answering say, that the charge therein contained is untrue, to the best of the knowledge and belief of these defendants. That these defendants have had the said treasurer's books compared with the said Anderson's books, and have made inquiries of the transportation agents and the treasurer, and are satisfied that the allegations in said amendment are wholly untrue, and deny that anything otherwise would appear by any books or memoranda kept by the said agents or any of them.

XXXVIII. To the thirty-eighth amendment these de-
359 fendants answering say, that it is true, Asa Whitehead, esq., was made an arbitrator between the New Brunswick Company and the Camden and Amboy Railroad and Transportation and Delaware and Raritan Canal Companies, in the year eighteen hundred and fifty-one, to decide between the said companies in relation to various matters and claims between them, but principally in relation to a claim set up by the New Brunswick Company against the Camden and Amboy Railroad Company for overcharges on railroad freight. The New Brunswick Company, as hath already fully appeared in the pleadings
360 in the cause, paid to the Camden and Amboy Railroad Company for the transportation of their regular through freight on the boats and in the cars of said Railroad Company, the sum of seven dollars and sixty-four cents per ton, besides certain extra payments for charter of steamboats, as mentioned in answer to amendment twenty-fourth. After the decision of the case of Briggs vs. The Camden and Amboy Railroad Company, by the court of errors and appeals of the State of New Jersey, in the term of January, eighteen hundred and fifty, by which
361 it was held that the said Railroad Company could not lawfully charge more than eight cents per ton per mile for trans-

portation on their railroad and boats, the above mentioned claim was made, and the said Asa Whitehead was appointed arbitrator to settle that question, and all other questions of difference between the said companies, and made his report or award on or about the second day of June, in the year eighteen hundred and fifty-one, whereby he awarded that the Camden and Amboy Railroad Company should pay to the said New Brunswick Company the sum of six thousand five hundred and twelve dollars, or
362 thereabouts, as may appear by his said award in the possession of these defendants; which said sum was a balance, as these defendants believe, between the amount allowed by the said arbitrator to the said New Brunswick Company for overcharges as aforesaid, and the amount allowed to the Camden and Amboy Railroad and Delaware and Raritan Canal Companies, for back tolls on the canal and other matters, which these defendants cannot now remember, and these defendants believe it to be true, that the said arbitrator, in making his said award, (although he does not so state on the face thereof,) did allow to the
363 said New Brunswick Company for said overcharges and interest thereon, the sum for that purpose stated in the said amendment. But these defendants submit, that the complainant is not entitled to any portion of the moneys so allowed by the said arbitrator, for the reasons stated in the answer to the twenty-fourth amendment. If the complainant had remained in the Company, he would have been entitled, as of course, to his proportion of any proceeds of old outstanding claims, or of any claims newly set up and preferred by the Company; but having sold out his said
364 stock at a price, he cannot now claim a readjustment of such price every time that any money is realized from such antecedent transactions, or in consequence thereof.

XXXIX. To the thirty-ninth amendment these defendants answering say, that the allegations therein contained are founded entirely on the error and misapprehension of the complainant; and the charge contained in said amendment is entirely untrue. The explanation is this: the table constructed by the commis-
365 sioners mentioned in that amendment, from the books of the Camden and Amboy Railroad Company, like those books, is always one month behind the New Brunswick Company's books; that is to say, the work done in June is put under the month of June in the New Brunswick Company's books, but is not entered till July, and is then entered under the month of July in the railroad books. This causes that the December work belongs to one year in the New Brunswick Company books, and to the following year in the railroad books. By adding to the
366 number of tons exhibited by the report of the commissioners, as stated in said amendment, the number of tons actually belonging to the month of December, 1845, the sum will

equal the number of tons exhibited by the New Brunswick Company's books. Besides which, a mistake of one thousand tons is made in one of the years in the commissioners' table, being evidently a mistake in addition of that amount in the tonnage of way-freight. By making these corrections of the commissioners' table, it will be found to equal in amount the footing of the ton-
367 nage as contained in the books of the New Brunswick Company. The month of December, 1834, is not to be excluded, because then the railroad books did not lag behind the books of the New Brunswick Company.

XL. To the fortieth amendment these defendants answering do say, that the same is fully answered in the answer to the twelfth amendment, to which these defendants refer.

XLI. To the forty-first amendment these defendants answering say, that in the year eighteen hundred and forty eight, in or after the month of March of that year, the officers of the New
368 Brunswick Company conceiving it to be proper that that Company should receive some compensation for the use of several of their schooners in the winter season, in transporting freight for the winter line, between New York and South Amboy, caused to be made out and presented to the agents of the Camden and Amboy Railroad Company a bill for the use of such schooners, commencing with the winter of eighteen hundred and forty-two, 'three, and ending with the winter eighteen hundred and forty-seven, 'eight, and charging at the rate of one hundred
369 dollars per month for the use of each schooner; which bill amounted in all to the sum of six thousand and sixty-six dollars and sixty-six cents; eight hundred and eighty dollars of which was for such use in the winter of eighteen hundred and forty-seven, 'eight. This is the credit to which these defendants suppose the complainant refers in the said forty-first amendment. No such charge for propellers has occurred to the knowledge of these defendants, no propellers having been used in that business. The said bill for the use of the schooners was not (to the
370 knowledge of these defendants) contemplated to be made or charged until about or shortly before the time when the same was made as aforesaid; though these defendants suppose that it was a fair and proper charge if, and whenever the officers of the New Brunswick Company saw fit to make it. The New Brunswick Company had derived, and was deriving, at the time covered by the bill aforesaid, many advantages from its intercourse and connection with the Railroad Company and Canal Company, and it was not always just, prudent, or proper, to exact every cent which, by a strained construction, the said New Brunswick Com-
371 pany might perhaps have demanded; and these defendants deny that the complainant is entitled to any portion of the

said bill, the presentation of which was not contemplated until after the complainant had sold his stock as aforesaid.

XLII. To the forty-second amendment these defendants answering say, that this defendant, Richard Stockton, has, in the answer to the original bill, fully stated all that he could recall in relation to the settlement at Princeton basin. And these defendants
372 submit, that the complainant has no right to examine the said Richard as a witness.

XLIII, XLIV. To the forty-third and forty-fourth amendments these defendants answering say, that as to the amount of money of the said Company which has been received or disbursed by the said William H. Gatzmer, these defendants cannot state, and could not ascertain without a long investigation, nor do they deem it material or necessary in this cause that it should appear; all the receipts and all the expenses are entered on the books, and
373 that is sufficient. And as to the books kept by the said Gatzmer, they have been informed by him, the said Gatzmer, that he kept a ledger and day-book for entering therein the receipts and expenses of the steam-towing business at the Philadelphia end, in the years eighteen hundred and forty, 'forty-one, and 'forty-two, which might be called the Company's books, which, therefore, these defendants are willing to produce as soon as they can procure the same for that purpose, if it shall seem proper to this honorable court that they should be produced: but other than these books, the said Gatzmer kept no books of
374 the said New Brunswick Company, to the knowledge or belief of these defendants. His own private cash-book these defendants do not deem they have any right to demand or take from the said Gatzmer. These defendants further answering say, they are not aware that the said Gatzmer has any books or papers which will show the particulars, or the settlement, respecting the Walnut street property, or the loan to the Camden and Philadelphia Steam Ferry Company, in respect thereof. These defendants are satisfied that a statement was made out, as
375 the basis of the settlement with the said Ferry Company, at the time of the transfer of the said property to them, and these defendants expect to be able to find and produce said statement, (as they are entirely willing to do,) but have not yet been able to do so.

XLV. To the forty-fifth amendment these defendants answering say, that the defendant was only authorized to examine the books of the said Company up to the third day of April, eighteen hundred and forty-seven, and these defendants submit that
376 he has now no right to any portion of said books after said date.

And these defendants, in conclusion, would beg leave to insist before this honorable court, that in reference to all the matters

mentioned in the said amended bill, which were questioned or brought into issue in the said former suit of the complainant, which was settled at the time of the sale, by the complainant, of his capital stock in said Company, and in reference to all matters open and apparent on the face of the said books, or of which the said complainant had any knowledge or notice, he, the said complainant, is, and ought to be, barred and precluded forever
377 from again bringing in issue, or questioning such matters.

And these defendants would further insist that the said plaintiff, under the circumstances of this case, is absolutely barred and precluded from any relief prayed against these defendants. These defendants also pray the benefit of lapse of time, and all the other matters set forth in the answer to the original bill in this cause, and that they may be hence dismissed, with their reasonable costs paid to them.

JOSEPH P. BRADLEY,
378 *Solicitor for and of Counsel with Defendants.*

DISTRICT OF NEW JERSEY,
State of New Jersey, ss.

John R. Thomson, Edwin A. Stevens, James Neilson, Robert F. Stockton, and each for himself, maketh oath, and Richard Stockton, having declared himself conscientiously scrupulous of taking an oath, doth affirm, and saith that the foregoing answer, so far as it relates to this one act and deed, are true; and so far as they relate to the act and deed of other persons, he believes
379 them to be true.

JOHN R. THOMSON,
EDWIN A. STEVENS,
JAMES NEILSON,
R. F. STOCKTON,
RICHARD STOCKTON.

Taken, sworn, and subscribed before me, at Trenton,
380 this 27th day of March, 1855.

Circuit Court of the United States, district of New Jersey.—In Equity.

JOHN D. HAGER
vs.
JOHN R. THOMSON and others. } On Bill, &c.—Examination 22d February, 1853.

Before S. S. Morris, examiner, at New Brunswick.

Present, complainant and J. S. Blauvelt, for complainant; J. P. Bradley for defendants.

AARON ROBERTSON, sworn and examined.

Question 1. Were you with Messrs. Humes and Wurts, commissioners appointed by the legislature of New Jersey in 1849,

to investigate charges made against the directors of the Delaware and Raritan Canal and Camden and Amboy R. R. Cos., which companies will in this examination sometimes be called the Joint Companies?

Ans. We were.

Qu. 2. In that examination did you at certain times examine the books of account of the New Brunswick Steamboat and Canal Transportation Company, which, in this examination, will hereafter be called the New Brunswick Company?

Ans. We did at various times through the course of our examination examine certain books which I understood to be manifest books of the New Brunswick Steamboat and Canal Transportation Co., of the business carried on by said Company over the railroad and through the canal belonging to the Joint Companies, and also books which I understood to be books of the said New Brunswick Co., relating to the steam-towing between the cities of New York and Philadelphia.

Qu. 3. Did the New Brunswick Co., from the 1st day of January, 1835, to April 1st, 1846, according to your examination, carry on, or were the proprietors of the Railroad Transportation Line from New York to Philadelphia known, as the Union Transportation Line?

Ans. According to my recollection of that examination, they did.

Qu. 4. Was the business of said Union Transportation Line, from January, 1835, to March, 1836, managed by Hill, Fish & Abbe, for the said New Brunswick Co., on commission?

Ans. I cannot speak positively on that point from our examination; but I believe that Hill, Fish & Abbe were the agents until the spring of 1836. I believe that in March, 1836, the New Brunswick Co. commenced the management of the business themselves.

Qu. 5. At that time were Alfred Decker, Benjamin Fish, and William S. Freeman appointed agents by the New Brunswick Co. of that business?

Ans. Mr. Freeman was employed, according to his testimony before us, on salary from the 7th day of March, 1836. I infer from Mr. Decker's and Mr. Fish's testimony before us, that they were employed on salaries at the same time.

[The defendants' counsel here objects to any further testimony being given from hearsay, and not from the witness's own knowledge.]

Qu. 6. Were Messrs. Decker, Fish and Freeman continued by the New Brunswick Co. as their agents of the Union Transportation Line to April 1st, 1846?

Ans. My inference from their testimony is that they were. I have no personal knowledge of the facts, except from their testimony, taken before us.

Qu. 7. Did the board of directors of the Joint Companies, at any time, or any of the agents of their lines, furnish to the commissioners any books of account of the business of the Union Transportation Line?

Ans. The board of directors of the Joint Companies, at our request, furnished us with the books of the New Brunswick Co. mentioned in my answer to the second interrogatory above. I will state further in answer to this interrogatory, that our requisitions of the books of the New Brunswick Co. were made to the directors or executive committee of the Joint Companies, or their counsel, who appeared before us.

Qu. 8. State the names of the executive committee and of the counsel alluded to in the answer last above given.

Ans. The executive committee is generally composed of the salaried officers of the two Companies; that is, it was originally composed of the presidents and treasurers of the two Companies; afterwards, it appears by our report, that a special executive committee was appointed without reference to the offices which the members of it held in connection with the Companies. I cannot state positively from recollection who the members of it were at the time of our investigation. Joseph P. Bradley, esq., was the only person according to my recollection that appeared before us as the counsel of the Joint Companies.

Qu. 9. Have you not understood that the executive committee of the Joint Companies were Edwin A. Stevens, James Neilson and John R. Thomson? [Qu. objected to as leading.]

Ans. From our report, I think there were other members of that committee besides the persons named who, I believe, were members of that executive committee.

Qu. 10. State the names of those other persons who were also members of the executive committee.

Ans. My belief or recollection is, that Robert F. Stockton, Robert L. Stevens, and, I think, John Potter—I am not sure—were the remaining three members of that committee. My recollection is not positive or clear. My uncertainty is principally with regard to Mr. Potter.

Qu. 11. Was John R. Thomson the acting secretary of the Joint Companies?

Ans. According to our report, and from my recollection of our examination of the minutes of the Joint Board, John R. Thomson was the secretary of the Joint Board for several years prior to our investigation.

Qu. 12. Did not John R. Thomson communicate with the commissioners as the secretary of the Joint Boards, and was he not recognised as such secretary by the commissioners and the directors of said Companies?

Ans. According to my recollection and understanding, he did and was.

Qu. 13. Did not Mr. Thomson, as secretary of the Joint Companies, from time to time, furnish the commissioners, in writing, with certain contracts and arrangements in reference to their business with the New Brunswick Company?

Ans. From our report, and from my recollection, Mr. Thomson furnished the commissioners with a certain statement in writing relating to the business of the Joint Companies with the New Brunswick Co.; but I do not now recollect of his furnishing us with any contract between the Joint Companies and the New Brunswick Company, excepting the book of minutes of the Joint Board; and I cannot recollect who furnished that. We had access to it at all times during our investigation, by calling on any officer of the Company who happened to have charge of it at the time it was called for.

Qu. 14. Were not all the original written contracts with the New Brunswick Company laid before the commissioners?

Ans. They were, as far as any original written contract came to my knowledge. Perhaps that ought to be qualified a little farther. My belief is, that we required all written contracts entered into by the Companies relating to their business with other Companies, or associations connected with them in business, to be laid before us; and that all such contracts of which we had any knowledge during the progress of our investigation were laid before us.

Qu. 15. To what lines of transportation of which the New Brunswick Co. was the proprietor did any of those contracts named in the last answer refer?

Ans. I have no recollection of any contract, excepting so far as relates to the book of minutes of the Joint Board referring to any of the lines in which the New Brunswick Co. was interested.

Qu. 16. What contracts between the Joint Companies and the New Brunswick Co. were contained in the book of minutes of the Joint Companies? [Objected to.]

Ans. My belief is, that the book of minutes of the joint board referred to contracts or arrangements made by the Joint Companies with the New Brunswick Co. for the transportation, by the New Brunswick Co., under the name of the Union Line, of merchandise over the Camden and Amboy R. R., and also for the transportation of merchandise through the canal; I can't remember whether the names of the canal lines were specifically set forth or not; neither am I positive about the names of the railroad line being specifically set forth; I merely give an impression, a belief. I will state further, in answer to this question, that the examination or abstract of the minutes of the Joint Board relating to these matters was not taken by me; that, therefore, the matters set forth in the minutes were not fixed in my memory; that this abstract was taken

by Judge Hulmes, one of the commissioners; and that, with regard to many of the important matters—I can't say all—his abstract was read by him, and compared by me, either by my examination of the minutes, or my personal knowledge of what they contained at the time; and that that abstract was used in making our report.

Qu. 17. Were the contracts named in the last answer all the contracts named in the book of minutes of the Joint Board between the New Brunswick Co. and the Joint Companies?

Ans. They were all that I now recollect of.

Qu. 18. Did the commissioners ascertain or apply to the executive committee as to the terms of any contract or arrangement existing between the New Brunswick Co. and the Joint Cos., or either of them, in relation to the business of steam-towing, from 1835 to 1846, which was conducted by the New Brunswick Co., during that period?

Ans. The commissioners ascertained, by the examination of a witness or witnesses, that there was no previous contract entered into in relation to the steam-towing, within the knowledge of one witness examined. With regard to the latter branch of the question, the commissioners called for all contracts between the Joint Companies and the New Brunswick Co., or any other company; and that the answer was, that there was no previous contract with regard to steam-towing with the New Brunswick Company, no previous written contract with regard to the steam-towing.

Qu. 19. What did the commissioners ascertain was the arrangement between the Joint Cos. and the New Brunswick Co., in relation to the business of steam-towing?

Ans. According to my belief, recollection and understanding, at the time, the commissioners ascertained that the Joint Companies made an arrangement with the New Brunswick Co., by which the officers of the New Brunswick Co. in New York took charge of the tow-boats or tug-boats, belonging to or furnished by the Joint Companies, received their earnings, and paid all their current disbursements, chartered additional boats when required, repaired the boats in winter, preparatory to the next year's business, and paid the expenses out of the receipts for towing, and at the end of the year struck the balance of the current account, which they carried to the debit or credit of the Joint Companies. [These balances were struck without taking into consideration any of the credits made to the New Brunswick Co. in the settlement of the whole business made in 1845 or 1846; and, according to my belief, without taking into consideration certain disbursements made by Mr. Gatzmer in Philadelphia. I think these latter disbursements were not taken into the current account at the time, but this is a mere impression.] [Latter part of answer objected to by complainant.]

Qu. 20. From what source or from whom did the commission-

ers ascertain the terms of the arrangement between the New Brunswick Co. and the Joint Cos. in relation to the business of the steam-towing named in the last answer?

Ans. I think they derived their information from the testimony of William H. Gatzmer and William T. Anderson, and from books and papers examined by the commissioners.

Qu. 21. Was the testimony of Anderson and Gatzmer in the last answer spoken of in relation to steam-towing comprised in the evidence of said witnesses taken before the commissioners, and published in this appendix to the report of said commissioners? [Objected to.]

Ans. The testimony referred to is the testimony appended to the report of the commissioners as far as that testimony goes; but I have an impression that whenever we examined a witness with regard to the contents of a book, we examined him with respect to the truth of the book; and that we made use of no book unless it was proved before us to be true. That is my impression.

Qu. 22. Was there any additional testimony taken before the commissioners from Gatzmer or Anderson, or either of them, in relation to the business of steam-towing, than appears in the report of their testimony, as published in the appendix to the commissioner's report? [Objected to.]

Ans. I can't say positively whether there was or was not.

Qu. 23. Was you the chairman of the three commissioners who made said report, as published? [Objected to.]

Ans. I was first named in the resolution of the legislature, appointed by the commissioners, and was considered by them as chairman, and I believe I was formally appointed as chairman by the commissioners.

Qu. 24. Was the report of the commissioners prepared by the commissioners, or either of them, and their names signed to the report by them?

Ans. The report of the commissioners was prepared by individuals among them, and signed by all of them.

Qu. 25. Was the report of the commissioners, after being reported by them to the legislature, deposited by them or under their direction in the office of the secretary of state of New Jersey?

Ans. I have no personal knowledge of the report being actually filed in the office of the secretary of state. I recollect of an arrangement being made by the commissioners before they separated, that it should be filed. I have no personal knowledge whether it was ever done or not.

Qu. 26. Was it not your duty, as chairman of the board of commissioners, to file a copy of the said report in the office of the secretary of state?

Ans. I don't know that it was.

Qu. 27. Do you know what became of the manuscript report of the commissioners?

Ans. I do not.

Qu. 28. Have you any doubts that the book now presented, and brought here by yourself, and marked Exhibit A, on the part of the complainants, is a correct copy of the original report of said commissioners?

Ans. I have not. [Exhibit A offered in evidence on the part of the complainant, and objected to by defendants' counsel.]

Qu. 29. Did not the said report of the commissioners expressly state, that all the evidence taken by the said commissioners in relation to the subject-matter of said report was contained in the appendix to said report? [Objected to as irrelevant.]

Ans. I can't say whether it did or did not, from recollection.

Qu. 30. Were statements C and D in the appendix, relating to the business of the Railroad Transportation Line, and of the Canal Freight Barge Lines, of which the New Brunswick Company were the proprietors, received by the commissioners from John R. Thomson, secretary of the Joint Companies?

Ans. According to my recollection, they were, supposing these to be correct copies.

Qu. 31. Were statements C and D, in the appendix, sworn to by John R. Thomson, secretary of the Joint Board, when they were received from him?

Ans. I think not, from an inspection of the statements.

Qu. 32. Were not the reports made to the commissioners, commencing on page 32 of the appendix, and ending on page 62, signed respectively by R. S. Van Rensselaer, Wm. Cook, and Ashbel Welch, sworn to by those officers of the Joint Companies, before the said commissioners? [Objected to as irrelevant.]

Ans. By inspection of the documents as published, they appear to have been sworn to before the commissioners. My belief is that the report of Mr. Welch was not sworn to before me.

Qu. 33. In what account-books of the New Brunswick Co. did the commissioners ascertain the charges of receipts and disbursements accruing in the business of steam-towing from 1835, to May, 1846?

Ans. I cannot now remember what books.

Qu. 34. Were they continued regularly in a set of books under the head of steam-towing?

Ans. I can't say whether there was or was not a set of books set apart for that purpose, but I am firmly impressed with the belief that there was a continuous account under the head of steam-towing during the whole period, while the business was in charge of the New Brunswick Company.

Qu. 35. Were not all the books relating to the business of steam-towing, while managed by the New Brunswick Co., submitted to the commissioners, and fully examined by them?

Ans. They were, as far as I knew then or know now, according to the best of my recollection.

Qu. 36. Were there any other accounts of receipts or disbursements of any other business managed by the New Brunswick Company entered or stated among the charges of the business of steam-towing in the said books; or was the business of steam-towing alone entered in said books?

Ans. My belief is, that there were other branches of business carried on by the New Brunswick Company, entered in the same books; but whether in the same account or not, I am not able to say; but I think not.

Qu. 37. What business, if any, of the New Brunswick Co., besides the steam-towing business, was entered in the said books?

Ans. I have no distinct impression; I have a strong impression that I have seen accounts of coal-barges, freight-barges, and, I think, of steamboats, while engaged in looking for steam-towing accounts, railroad and coal transportation accounts, among the books of the New Brunswick Company.

Qu. 38. Did the commissioners find charges of receipts or disbursements of any other business of said New Brunswick Company entered among charges of the business of steam-towing?

Ans. I have no recollection at all on that subject.

Qu. 39. Did the commissioners find the business of the several lines of the New Brunswick Co. separately stated, and kept in books by themselves?

Ans. I have no recollection as to the manner of keeping the accounts of the several lines. I was satisfied at the time, and did not charge my memory.

Qu. 40. When you say that the New Brunswick Co. received the receipts of the business of steam-towing, and paid the expenses of that business out of the receipts for towing, and at the end of the year struck the balance of the current account, which they carried to the debit or credit of the Joint Companies, by whom do you mean that balance was struck on the books of said Company?

Ans. I can't tell now by whom the balance was struck, nor when, or by whom the credit was made. I have no recollection.

Qu. 41. How did the commissioners ascertain that the balance of steam-towing were carried to the debit or credit of the Joint Companies?

Ans. I think that it was ascertained by the books of the Joint Companies—that is, it was ascertained that the money was paid over by the books of the Joint Companies. I have no positive recollection of the situation of the books of the New Brunswick Company.

Qu. 42. How did the commissioners ascertain that the debits and credits of the steam-towing business were at the end of the year entered in the books of the Joint Companies?

Ans. I don't know that they did ascertain it all.

Qu. 43. Was not the first payment made by the New Brunswick Co. on account of the business of steam-towing, to the Joint Companies, December 1st, 1843, of $27,851 67? [Objected to as leading.]

Ans. According to my present recollection and belief, which belief I think was derived from the books of the Joint Companies, it was.

Qu. 44. Was not a settlement made of the steam-towing business by Messrs. Gatzmer and Anderson, with the approbation of Edwin A. Stevens, in October, 1846? [Objected to.]

Ans. According to the testimony taken before us, and the books exhibited to us, there was a settlement made of the steam-towing business at that time.

Qu. 45. Was not the proceeds of the steam-towing business to that period stated in the report of the commissioners marked Exhibit A, page 67 of the report; and does the same agree with the investigation of the commissioners?

Ans. It does, according to my recollection.

Qu. 46. Did the commissioners ascertain who held the net balances arising from the business of the steam-towing up to 1842? [Objected to.]

Ans. From my recollection, all that the commissioners ascertained about the net balances previous to 1846, (I have no recollection that any line was drawn in 1842,) was, that a part of the balances were in the hands of Mr. Gatzmer; and, as my recollection of his testimony is, without looking at it, it was subject to the draft of either the Camden and Amboy Co., or the New Brunswick Co. With regard to the remainder of the balances, I don't remember now where they were. [Objected to by defendants' counsel.]

Qu. 47. Was there an agreement between the New Brunswick Co. and the Joint Companies, or either of them, that the Camden and Amboy Railroad Company should transport for the New Brunswick Co. all the goods and freight, to and from the cities of New York and Philadelphia, by way of the Camden and Amboy Railroad, and also all way freight on the route? [Objected to as leading.]

Ans. There was such an agreement on the minutes of the Joint Companies, according to my belief and recollection. [Objected to.]

Qu. 48. What were the prices paid by the New Brunswick Co. to the C. and A. Railroad Co., for freight passing through the whole distance between New York and Philadelphia? According to my recollection of our investigation, was $7 64 a ton. For merchandise transported only a part of the distance, $3 82 per ton was paid, without respect to the distance actually carried. For coarse

freight, for a part or the whole of the distance, there was a lower price charged than the prices above stated, and I think it was a uniform rate for coarse freight. The charge for winter freight, according to my recollection, varied. It was hardly ever alike two winters in succession. It might have been alike in different winters, but I can't speak positively. I think that it was materially lower than $7 64 a ton.

Qu. 49. Did the commissioners pursue their investigation by examining minutely and carefully the original way-bills and vouchers, and books of the New Brunswick Co., kept in New York and Philadelphia, by the transportation agents, from 1835 to April 1st, 1846?

Ans. According to my capacity for judging, the commissioners examined the books referred to in the question, carefully, but not for the entire period. They examined them at times, and for periods selected by themselves, running over the whole period from 1835 to 1846, [so that I was fully satisfied with the general correctness of the books and of our examination.] The books referred to were the way-bills, which were the principal vouchers connected with the business, and also were the principal vouchers relating to the interest of the C. & A. R. R. Co. and the State.] [The part in brackets objected to by complainant's counsel.]

Qu. 50. What was the mode in which the New Brunswick Company carried on the freighting business, as appeared from their books, over the Camden & Amboy Railroad route? State the routine of one day's operation.

Ans. According to my recollection of our investigation, the shipper of goods brought them to the receiving office of the New Brunswick Company, at either end of the line. We delivered the goods to the receiving clerk, and at the same time delivered a bill containing the number of packages and their several marks, and in case the goods had been forwarded from a point beyond the place where they were shipped, for which previous transportation charges had been incurred, he presented a bill for those previous charges to the receiving clerk, who paid the bill of charges, and gave the person who delivered the goods a receipt for the goods. If the packages required cooperage, that charge was made. The marks and numbers of the different packages were entered, first on the way-bill, which was a sheet of foolscap that had not been folded. The goods were then generally weighed, and the weights entered on the way-bill; also, the names of the shipper and consignee. The amount of freight and of charges paid, and charges incurred at the office where the goods were received. That sheet was written on one side and then handed to another clerk, who entered the same in a book. So it was continued till the train or boat was despatched. The operations of a day, in latter years, would frequently cover a quire of paper, written on one side. These sheets

were fastened together, and constituted the way-bill for the day. Those were usually despatched to the other end of the line by a railroad train, so that they usually arrived before the goods. When all the railroad trains for the day arrived at the office of destination, each conductor handed to the agent, at the office of destination, bills of all the freight collected by him on the way. These, I believe, were entered on the way-bill for the day, and the amount of them added to the amount of freight and charges on the goods forwarded from the opposite end of the line, was the amount that the agent at the office of destination was charged with, and which he must account for to the Company. The agent at the office of destination then delivered the goods to the consignees. If the consignee was another transportation line, he presented his bill for the charges over the Camden & Amboy Railroad, and also for the charges incurred for transportation previous to its delivery to the New Brunswick Company, and received the money for the freight and charges.

Qu. 51. What was the book in which the way-bills were copied at the place where the goods were received for transportation, called?

Ans. I think it was called way-bills of the Union Transportation Line.

Qu. 52. Was it a bound book, or loose sheets of paper, and how was it fastened together?

Ans. I think they were bound books, with paper covers and leather backs; I think they were sheets of paper put together of the size of foolscap sheets not folded, with pasteboard covers.

Qu. 53. Did you see many of these books?

Ans. I think I saw a number of them.

Qu. 54. Did the business appear to have been always transacted in the way, and entered on the way-bills, and in the books, in the manner you have described?

Ans. I think it did in all cases with the exception of the Winter Line. I can hardly tell the difference between the Winter Line and Union Transportation Line. I have a kind of recollection there was a difference in the form of the way-bills, and I think, too, that for a part of the time the goods were not despatched from Philadelphia to New York to the same agents as the goods of the Union Transportation Line. And it may be that the goods from New York were not despatched to the same agents in Philadelphia. [My knowledge of all this is second-handed. I have no personal knowledge myself of the transportation business except what little I have seen about the wharves or at the offices since the period at which I have understood the New Brunswick Co. ceased to have any interest in the transportation business. I would further say in answer to this question, that a part of my information has been derived from books and papers exhibited to the commissioners as

books and papers of the Union Transportation Line or New Brunswick Co., or both.] [The part in brackets excepted to by defendants' counsel.]

Qu. 55. What period of time did the last named books and papers cover?

Ans. The whole period from 1835, to April 1, 1846, according to my recollection.

Qu. 56. Did their books and papers generally exhibit the same method of doing the transportation business?

Ans. I have no recollection of any change, with the exception of the difference before stated about the Winter Line.

Qu. 57. Were the way-bills accompanying each cargo or train of freight after they were received at the place of destination and delivery of such freight entered in any other books?

Ans. I think not. My recollection is, that they were not?

Qu. 58. Was any account made out of the contents and amount of these way-bills at the place of destination and delivery of freight, in any maner; and if yes, how and where?

Ans. I think that there was an account made out in all cases. According to my recollection it was made out on a loose sheet of paper, and also entered in a book.

Qu. 59. Do you know by what name such book was called?

Ans. I do not know that it had any name or label; I have a faint recollection of seeing some book of that kind; my impression is very strong about seeing an account in loose papers, and nearly as strong of seeing it in a book, made out from the way-bills.

Qu. 60. Upon the receipt of goods transported over the railroad at their places of destination, were not freight bills made out which contain a list of the articles, and the amount of the freight and charges to be collected, and then entered into a book called a journal, the total footings of which correspond with the amount charged to the general receiving agent? [Objected to as leading.]

Ans. From the testimony taken before us that appears to have been the practice. [Objected to as hearsay.]

Qu. 61. Was the freight of goods charged at so much per 100 pounds?

Ans. Generally I think it was.

Qu. 62. Was the price of freights by the Union Transportation Line much lower at the latter period of the time the New Brunswick Company had the business, than the first part of the time?

Ans. From my belief and recollection, without having any way-bills to compare and refer to, I think they were.

Qu. 63. From 1835 to 1840, was the freight of goods charged to shippers much larger on silks and valuable goods than on the ordinary freight transported by the Union Transportation Line?

Ans. From my recollection I can't define what goods were charged higher prices, except that I think as a general rule small

packages were charged higher than larger ones. Valuable goods might have been charged materially higher than goods less valuable, but I have no recollection where the line of discrimination ran.

Qu. 64. From 1835 to 1840, or any years during that period in your examination of the way-bills, what was the highest price of freight charged on any articles per 100 pounds by the Union Transportation Line?

Ans. I can't recollect.

Qu. 65. Did the commissioners examine any of the way-bills minutely and carefully in regard to their contents and weight, and price of freight?

Ans. They did.

Qu. 66. Can you not then state the highest prices of freight, or something near it, charged on some of the way-bills?

Ans. I don't think that I can by weight, with any assurance of correctness. I have strong impressions that I have seen parcels charged 25 cents for one pound. I have a faint impression that I have seen them charged higher. [Objected to as secondary evidence.] Adj.

February 23d, 1853.

Qu. 67. Were the original way-bills, vouchers and books of the transportation lines across the railroad at different times from 1835 to 1846 inclusive, examined by the commissioners?

Ans. According to my recollection they were, as I have before stated.

Qu. 68. Were the same examined after being verified by the oaths of the different agents and clerks?

Ans. I can only give my belief. I believe they were examined after being verified by the oath of some agent or clerk.

Qu. 69. In that examination did the commissioners make their own calculations and statements, and trace the various charges and entries, based upon the original way-bills, through the several books and statements up to the general abstract book?

Ans. I believe they did.

Qu. 70. Were the inspection and calculations of way-bills for different periods of time, very minutely and particularly made?

Ans. I consider that they were.

Qu. 71. Can you state the price of freights, or nearly so, by the Union Transportation Line, from 1835 to 1840?

Ans. I cannot from recollection.

Qu. 72. After your minute examination of the original way-bills, as to weights of goods and money charged for freight, can you not state some prices ruling for freights during the period last named? [Question objected to as calling for secondary evidence.]

Ans. I cannot state the ruling or average prices.

Qu. 73. After the close of each month of the business of the Union Transportation Line, from 1835 to April, 1846, did the several agents with their books and vouchers meet the executive committee of the Joint Corporation at Bordentown, to settle and adjust the business of the line for the previous month, and were the books, accounts and vouchers of the agents then examined, when a statement or abstract of the business of the month is made out, which abstract was sent to the office of Mr. Gatzmer, at Philadelphia? [Question objected to as leading.]

Ans. My understanding or inference from the testimony taken before the commissioners is, that the transportation agents did meet after the end of every month, for the purpose of making such settlement; and that they produced there the original way-bills, and the vouchers for their disbursements, and their several accounts of their receipts and disbursements; and that a statement of the Company was made out, and a copy furnished to Mr. Gatzmer, and the money generally paid over to him at the end of the month. [Answer objected to, as hearsay.]

Qu. 74. Were the contents of that statement entered by Mr. Gatzmer in his monthly statement of receipts and disbursements which he afterwards forwards to the principal agent of the Joint Companies at Bordentown, which agent enters the several items contained in it under their proper heads in the general abstract book? [Quest. objected to.]

Ans. My belief is that the amount of money due the Railroad Company was returned to the general agent, and by him entered in the general abstract book, and that the weights were entered in said abstract book. I am not sure of it from recollection.

Qu. 75. Did not the commissioners trace the various charges of the weight of freights through the original way-bills up to the general abstract book of the Joint Companies kept at Bordentown?

Ans. My belief is that they did for the periods examined by them.

Qu. 76. Did the commissioners at the time of their investigation prepare a table marked No. 3, in Exhibit A, on page 62, showing year by year the amount of merchandise through, and way, transported on the railroad from Dec. 17, 1832, to Dec. 31, 1848, as ascertained by the commissioners? [Question objected to as irrelevant.]

Ans. They did prepare such a statement.

Qu. 77. Were the statements marked C and D in the appendix of Exhibit A, on pages from 11 to 24 inclusive, received by the commissioners from John R. Thomson, secretary of the Joint Board, under date of January 8, 1850, and were the same received before the closing of their investigation of the affairs of the Joint Companies?

Ans. I don't recollect anything about it, when they were received.

Qu. 78. How long a time before the commissioners made their report to the legislature was their examination at Bordentown closed?

Ans. I think the examination or comparison of books at Bordentown extended up to within a day or two of the date of our report. That is my recollection. I can't say positively.

Qu. 79. Was the said statement C furnished the commissioners by Mr. Thomson examined and compared by the commissioners with the commissioners' previous examination of tonnage transported over the railroads, as stated by the commissioners in table No. 3, in Exhibit A, on page 62.

Ans. I don't recollect anything about the comparison of the two tables.

Qu. 80. Did the commissioners make any examination of the correctness of the table on page 16 of the appendix of Exhibit A of the tonnage of goods transported by the New Brunswick Company from 1835 to 1846 inclusive? [Question objected to.]

Ans. I cannot recollect anything about the examination and comparison of that table.

Qu. 81. In what manner did the commissioners ascertain the amount of tolls due to the Railroad Company by the New Brunswick Company for the transportation of the winter freight?

Ans. I think that they ascertained it partly by the testimony of some of the witnesses, and partly by examination of the statements of settlement.

Qu. 82. In addition to the tolls paid by the New Brunswick Co. to the Joint Cos., did the New Brunswick Co. pay the Railroad Co. in 1842, as appears by their books, the sum of $24,200 for the use by the New Brunswick Co. of the steamboats Burlington and Trenton, owned by the Railroad Company, running on the Delaware river in the years 1841 and 1842? [Objected to as calling for secondary evidence.]

Ans. I can't answer the question about figures unless I can turn to some statement about the matter in our report. Upon the examination of Exhibit A, I infer that that they did. [Objected to.]

Plaintiff rests.

Cross-examination.

Qu. 1. Had you any personal knowledge of the transportation business of the New Brunswick Company prior to 1849?

Ans. None that I recollect of.

Qu. 2. Is all your knowledge on that subject derived from books and the relations of other persons?

Ans. My knowledge on that subject is derived entirely from

books, and the testimony of witnesses, examined before the Commissioners, as far as relates to the business, prior to 1849.

Qu. 3. In what manner did you understand the price of transportation of through freight, which you stated you understood to be $7 64, to be made up?

Ans. I understood it to be made up of two sums, one for transporting the goods on the railroad, which, according to our report, appears to be $4 88 per ton; and the other of $2 76 for water carriage.

Qu. 4. What water carriage did this charge of $2 76 per ton refer to, as you understood the arrangement between the Companies?

Ans. I can't precisely say, further than our report says: that merely says for the water carriage. I haven't got the words of the resolution in my mind now.

Qu. 5. When you say that you understood that the money for transportation on the railroad was paid over to Mr. Gatzmer, what money do you refer to?

Ans. In speaking of the time prior to 1846, I mean the money due to the Railroad Company.

Qu. 6. Was the complainant in this case examined before the commissioners before spoken of?

Ans. As a witness, he was.

Qu. 7. Did the complainant proffer himself for examination on that occasion?

Ans. I can't say positively whether he did or did not. My impression is, that when he came he was requested to come; that is, one of the commissioners, by letter, requested Mr. James Bishop, by letter, to request him to come. I think that is the way that he got there.

Qu. 8. Was it not intimated to the commissioners that he desired to be examined?

Ans. My impression is, that it was intimated to the commissioners from some quarter, that he either was desirous or willing to be examined.

Qu. 9. Is his examination contained in the appendix to Exhibit A?

Ans. His examination, as far as it was reduced to writing, is contained in the appendix to Exhibit A.

Qu. 10. On what pages?

Ans. It begins on page 170 of the appendix, and ends on page 180.

Qu. 11. Did not the complainant in that examination complain of a charge of $26,000 for dividends on the books of the New Brunswick Co.? [Qu. excepted to.]

Ans. By reference to his testimony it appears that he alleged on that examination that three items, amounting to $26,000, were

charged on Mr. Anderson's books, as he thought, wrongfully, for dividends, for the years 1837, 1840, and 1841.

Qu. 12. Was any offer made to him, in your hearing, to show him the books, and explain to him those charges?

Ans. According to the best of my recollection, an offer was made to Mr. Hager by Mr. Bradley somewhat to this effect: Mr. Bradley I understood to say to Mr. Hager, that if he had a difficulty or doubt about the correctness of those three entries, he thought he could satisfy him that they were all right. And I understood him to say that he was willing to satisfy him by the production of the books, or some other evidence of that kind. I have a decided impression of that kind, but I can't be positive that the word books was used, but I feel confident that Mr. Bradley offered to show that the entries were right.

Qu. 13. Did Mr. Hager accept that offer?

Ans. I can't recollect that he either accepted or refused it expressly. My impression is that he made no definite answer; if he did I don't recollect it. I don't recollect what it was.

Qu. 14. Did he not immediately leave Mr. Bradley on that occasion without expressing any willingness to accept the offer?

Ans. As I stated before, I don't recollect of his making any definite reply. He was in the act of going, or almost in the act of going, at the time or before the offer was made.

Qu. 15. Did he immediately go?

Ans. He left soon after; in a few minutes, I think.

Rested.

Re-examination.

Qu. 1. Where was it that Mr. Bradley made the offer to the complainant to explain the charges of $26,000 aforesaid?

Ans. It was in the room of the Camden and Amboy Co.'s office, at Bordentown, occupied by the commissioners, or near the door of the room.

Qu. 2. Were the books proffered by Mr. Bradley for explanation of the said charges—the books called the Anderson books?

Ans. I can't say about that; as I said before, my recollection is not clear about there being a distinct proffer of books.

Qu. 3. Did not Mr. Bradley on that occasion call Mr. Hager out of the room, and hold a conversation with him on the stairway outside of the room, after dark?

Ans. I can't say that he did; nor I can't say that he did not. My impression is that one of the parties stood in the door of the room, and the other on the landing of the stair-way level with the door, or nearly so.

Qu. 4. Did you understand what you have above stated in reference to these matters as occurring at that time?

Ans. All that I heard I heard as I have just stated, and I heard it by mere accident.

Circuit Court of the United States, district of New Jersey.—In Equity.

JOHN D. HAGER vs. JOHN R. THOMSON and others. } On Bill, &c.—Examination 22d February, 1853.

Before S. S. Morris, examiner, at New Brunswick.

Present, complainant, and J. S. Blauvelt, for complainant; J. P. Bradley, for defendants.

ALFRED DECKER, a witness for complainant, was affirmed.

Qu. 1. Were you principal receiving and disbursing agent of the business of the Union Transportation Line, belonging to the New Brunswick Co., in New York, from January 1, 1835, to April 1, 1846?

Ans. I can't remember the commencement of my duties as such agent. They commenced at the time the old firm of Hill, Fish & Abbe ceased to act as agents, and continued up to the time named, April 1, 1846.

Qu. 2. Did Hill, Fish & Abbe in the year 1835 conduct the said business as agents of the New Brunswick Co. on commission?

Ans. I cannot speak as to dates without reference to books. They conducted the business on commission a portion of the time between the years 1832 and 1836.

Qu. 3. For the year preceding the year 1836, what salaries were included in the commissions paid Hill, Fish, & Abbe by the New Brunswick Co.?

Ans. I cannot answer without reference to written documents. I have it not in my mind—too much time has elapsed.

Qu. 4. Was William S. Freeman and Benjamin Fish employed by the New Brunswick Co. in conducting the business of the Union Transportation Line at the time you commenced to act as such agent?

Ans. They were.

Qu. 5. Were you paid monthly salaries by the New Brunswick Co. as such agent during the time they had the line?

Ans. I was paid a monthly salary.

Qu. 6. What was your monthly salary as such agent?

Ans. I can only tell that by reference to my vouchers and accounts.

Qu. 7. When you became such agent, was there a sum fixed and agreed upon as your salary, either by the month or year, or in any other way; and if yea, what was that sum?

Ans. Part of the answer is included in the answer above. I cannot recollect. There was no definite arrangement made at that time.

Qu. 8. Who was the individual who represented the New Brunswick Co. with whom you made the arrangement to become such agent?

Ans. Mr. Edwin A. Stevens was the only person I knew in the matter.

Qu. 9. While you was the agent of the New Brunswick Co., conducting the business of the Union Transportation Line, did you receive certain perquisites from the business of cooperage done in that business?

Ans. I did.

Qu. 10. Were those perquisites taken into consideration as to the part payment of your salary as such agent?

Witness asks, by whom?

Complainant asks whether witness considers it so?

Ans. I did.

Qu. 11. While such agent, did you receive any additional pay for your salary, other than the perquisites arising from cooperage?

Ans. I have before stated, I got a monthly salary.

Qu. 12. Did you get anything more as such agent for your services, than your said monthly salary and the perquisites from cooperage?

Ans. I did not.

Qu. 13. Did you receive any additional pay as such agent for transacting any business of the New Brunswick Co. previous to April 1st, 1846?

Ans. I did not.

Qu. 14. Can you state what was the probable yearly amount of your salary, as such agent, previous to April 1st, 1846?

Ans. I have an exact record of it among my own private papers and affairs.

Question 14 being repeated, witness says, I decline answering.

Qu. 15. You have stated that when you became such agent, there was no definite arrangement made with Edwin A. Stevens as to your monthly or yearly salary. Was there at that time, or any other time, any definite or indefinite arrangement as to what was to be your said monthly or yearly salary?

Ans. Subsequently, my monthly pay was raised. It was then again reduced. I can't recollect what it was when I commenced, but it was somewhere about forty or fifty dollars, probably; and I am under the impression it was forty-five dollars per month.

Qu. 16. Was that independent of the cooperage?

Ans. The cooperage had nothing at all to do with the salary; it was an independent, private matter, and had nothing to do with the accounts of the company.

Qu. 17. You say that the cooperage was a private matter. Was it a private matter between you and any other person or persons?

Ans. What I mean by a private matter is, that this perquisite

of cooperage was never brought or charged as an expense against the company. [This answer excepted to by complainant as not answering the question.] The witness wants to know what the counsel means by the question.

Qu. 18. Counsel repeats the 17th question.

Ans. I do not understand the question as you put it.

Qu. 19. Was there a profit arising from the cooperage?

Ans. There was.

Qu. 20. Did you receive and keep the whole of this profit, or was it divided among two or more persons; and if yes, what are their names?

Ans. I have been in the habit of paying a portion of this profit to the clerks in the office; to one, and sometimes two, and sometimes three, and sometimes four. The names of the clerks in the office to whom I have paid a portion of these profits, are Mr. Isaac W. Silcocks, Henry Hebard, George W. Bampton. I suppose those are the only ones up to 1846. In addition to these, I gave a portion of the profits to the operatives who did the work, in addition to their wages.

Qu. 21. Can you make any statement of what was the amount of these profits by the week or month; or can you state the probable amount by the week or month? [Objected to as irrelevant.]

Ans. There will no one ever know that but my executors.

Qu. 22. Did you keep, or was there kept any account of said profits; if yes, where is such account, and if kept by any person except yourself, who is that person?

Ans. I kept the accounts myself; they are among my private papers.

Qu. 23. What was this cooperage?

Ans. It originated in the fact of our having lost goods, by boxes breaking open and goods being spilled out and lost. The plan was adopted of strapping the boxes, that required it, with hickory hoops, and charging the expense to the owners of the goods.

Qu. 24. By whom was the charge for cooperage collected?

Ans. By the agents in Philadelphia.

Qu. 25. Were the cooperage accounts carried into the way-bills of the New Brunswick Co.?

Ans. They were added in the way-bills as an expense for money paid in New York.

Qu. 26. Were these cooperage charges entered upon the bills of freight made out to the several consignees of goods, to whose goods cooperage was done, and paid by them to the collecting or other agent of said Company?

Ans. They were.

Qu. 27. Did you receive, either from time to time, or otherwise, the amounts of the cooperage bills; and if yes, from whom and how?

Ans. The amount of cooperage was charged at the end of the month in my account, together with other advances on goods. I mean in my account against the cooperage.

Qu. 28. Do you mean to be understood as saying that you retained the amounts of the cooperage out of the Company's moneys in your hands, or was such cooperage paid to you by some other person?

Ans. I retained the money out of the Company's money in my hands, charged it in my accounts, and the amount of the same was collected in Philadelphia and credited to the Company by Mr. Freeman.

Qu. 29. Did any of the clerks to whom you paid any part of the perquisites arising from the cooperage, receive any other pay or salary from the Company?

Ans. They did.

Qu. 30. What were the several amounts paid by the month, or otherwise, to the clerks named by you in your answer to the 20th question?

Ans. They received from $40 to $60 a month each. I cannot recollect exactly what they did receive at that time.

Qu. 31. For how long a time was this cooperage carried on when you received and disposed of, as you have above stated, the profits and perquisites thereof. State, as nearly as you can, the dates of the commencement and termination of it, while the New Brunswick Co. was the proprietor, or interested in the transportation lines in which coopering was done?

Ans. All the time for which I acted as agent for the Company.

Qu. 32. Was there any arrangement made by and between you and any other person or persons, under which you had the charge, and received and disposed of the profits and perquisites arising from the cooperage; and if yes, when was it made, and where, and by whose authority; and how long did such arrangement continue?

Ans. This perquisite was given to me and the clerks in the office of Mr. George Abbe, before the New Brunswick Co. had charge of the business, and the thing was continued on as it had been in times past, as long as the New Brunswick Co. had the business.

Qu. 33. Was there any new arrangement or understanding made or had in any way, at any time, with the said New Brunswick Co., or any of the directors or authorized agents of said Company, in reference to their cooperage, whereby the perquisites thereof, or any part of them, were agreed, or directed, or suffered, to be paid to, or retained and disposed of by you, as you have above stated, or in any other way?

Ans. No formal or written agreement or direction about it; I had a general verbal instruction from Mr. Edwin A. Stevens, to

continue on as I had been doing in conducting the business under Mr. George Abbe.

Qu. 34. Were the receipts collected from the freights transported by the Union Transportation Line, while owned by the New Brunswick Co., at New York, received by and paid to you as the general agent of the line?

Ans. The freights from Philadelphia to New York were.

Qu. 35. Did you also receive such amounts of moneys as were paid in New York on a portion of the goods shipped from New York to Philadelphia?

Ans. I did.

Qu. 36. Were these moneys received by you from the business of the Union Transportation Line, while owned by the New Brunswick Co., deposited in any bank or banks in New York, or elsewhere; and if so, what bank or banks?

Ans. The portion of the money that was not used for daily outlays was deposited in the Bank of the Manhattan Co. for a time; subsequently in the Mechanics' Bank of New York.

Qu. 37. Were such deposits made to your credit in said banks during the whole time the New Brunswick Co. were the proprietors of the Union Transportation Line?

Ans. I think they were.

Qu. 38. Did you deposit any of such moneys to the credit of any other person or persons during the time the New Brunswick Co. were the proprietors of said line?

Ans. Not unless by special direction in particular instances.

Qu. 39. Specify such directions and instances, as near as you can, and from whom such directions came, and in what form.

Ans. I cannot specify the time or the number of instances, but have made special deposits, occasionally, to the credit of Mr. E. A. Stevens, treasurer, by his direction. I have not done so by any other person's directions, although Mr. Stevens's directions may, in some instances, have come to me through some other person. I presume these directions were verbal; I have no recollection of any instance of a written direction.

Qu. 40. Can you state the amount or amounts of any one or more, or all of such special deposits; where made; the purposes thereof, and how the funds were used? State all as particularly as you can.

Ans. I cannot answer any of those questions except as to where the deposits were made. The reason why I cannot is because I cannot recollect. Some of them I do not know; I mean to say I know where they were deposited; I cannot recollect the amounts, and do not know the uses they were put to. They were deposited in the Manhattan Bank.

Qu. 41. Upon what account and why was it that Mr. E. A.

Stevens directed you to make such deposits to his credit as aforesaid?

Ans. I do not know.

Qu. 42. Were the amounts of these several deposits round sums of money, or did they have the appearance of being ascertained amounts of accounts or balances?

Ans. I cannot remember.

Qu. 43. Can you recollect any particular amount that you at any time deposited to Mr. Stevens's credit, as aforesaid?

Ans. I cannot.

Qu. 44. When you made these deposits to Mr. Stevens's credit, as you have stated, were the amounts charged or entered in any book or books; if yes, upon what vouchers? State the different books, if more than one; under what head or heads the entries were made.

Ans. I kept no books except my book of monthly statements, showing the balances due from me to the company, and a book containing a record of my monthly accounts. I probably took some evidence from Mr. Stevens, either a draft or receipt, but made no charge of these special deposits against him in any book. I probably used these receipts or drafts as cash, and turned them over to the company as such.

Qu. 45. Did your practice of making these special deposits to the credit of E. A. Stevens, treasurer, commence with and continue during all the time you were the agent of the New Brunswick Co., as aforesaid; if only for a part of the time, state as nearly as you can during what period.

[Object to the question, because it assumes what has not been proved a practice.]

Ans. These special deposits were so few as not to amount to a practice.

Qu. 46. During how many years did you make these special deposits?

Ans. Probably not over three times during all the time the New Brunswick Company had the business.

[Examination adjourned to 7th of March, at Stelle's Hotel, in the city of New Brunswick, at 10 a. m.]

At which time examination was continued—present as before.

Qu. 47. What arrangement as to your monthly or yearly salary as such agent was made, or what compensation did the New Brunswick Company make to you for your services at the time you became such agent?

Ans. I can give no other answer to that question, except as given in the answer to the 15th question; as near as I can remember, $45 a month I received from the New Brunswick Company, as my salary; there was no new arrangement made at the time. It went on the same as it was under Hill, Fish & Abbe, when I took charge for the New Brunswick Company.

Qu. 48. Was that salary subsequently increased?

Ans. I believe it was.

Qu. 49. When, and to what amount or amounts, and how often? state according to the best of your memory and belief.

Ans. My wages were subsequently put up to $60 per month; the time I can't say. I think it was not raised above $60 up to April, 1846, as near as my memory serves me.

Qu. 50. Was your salary of either of the amounts you have stated at any time decreased; and if so, when?

Ans. My salary, together with the salaries of all the subordinates, were reduced $20 either before or after April, 1846; I can't tell which, but think before that period.

Qu. 51. For how long a time probably was that reduction of $20 made?

Ans. The regulation making that reduction has never been formally rescinded to my knowledge.

Qu. 52. During the time you speak of, in regard to your own salary, state, as near as you can, the respective salaries paid to Mr. Sillcocks, Mr. Hebard, and Mr. Bampton.

Ans. The salaries paid to those gentlemen by the New Brunswick Company were about the same as received by myself.

Qu. 53. About what time was a third clerk employed in your office, and what salary did he receive at the commencement?

Ans. I don't recollect.

Qu. 54. Was it before or after 1840?

Ans. I don't recollect.

Qu. 55. How many laborers were employed in the office, and on the wharf, engaged in putting goods on board the steamboats of the Railroad Transportation Line, previous to 1840, as near as you can recollect?

Ans. I am unable to state anything definitely about it, it is so long ago.

Qu. 56. Who paid the salaries to the clerks and laborers while employed by the New Brunswick Company at New York, in the business of the Union Transportation Line?

Ans. I did.

Qu. 57. Were their respective salaries materially increased for any length of time previous to April, 1846?

Ans. The question is indefinite.

Qu. 58. Were their respective salaries increased between 1840 and April, 1846, or at any time?

Ans. Their salaries were increased as their services became more valuable, at different periods.

Qu. 59. Can you state the time or times of such increases, or any one or more of them?

Ans. I cannot.

Qu. 60. Were the probable amounts paid for these services of yourself, and clerks and laborers employed at New York in the

business of the Union Transportation Line from 1840 to 1846, increased one-third, or double in amount paid for such services previous to 1840?

Ans. That can only be ascertained by a reference to my accounts, transcribed into Mr. Anderson's books.

Qu. 61. Was there any increase of the salaries last named from 1840 to 1846?

Ans. I think it probable that there was.

Qu. 62. Who paid the salaries previous to 1846 for the employees of the New Brunswick Company, in the business of the Union Transportation Line, at South Amboy?

Ans. Mr. Charles Fish.

Qu. 63. Who reimbursed Charles Fish for the payments last named?

Ans. I furnished him with the funds, and he returned me payroll and other vouchers.

Qu. 64. Were the same so paid by you to Charles Fish during the time the New Brunswick Co. were the proprietors of the line?

Ans. They were.

Qu. 65. Were the salaries so paid at South Amboy, for the employees of the New Brunswick Co., in the business of the line, paid at that place?

Ans. I do not know.

Qu. 66. Did you pay any other expenses for salaries at South Amboy previous to April, 1846, other than you have named?

Ans. I did not.

Qu. 67. Do you know of any other expenses incurred at South Amboy, in the Union Transportation Line, than those you have mentioned?

Ans. I paid several coal bills at South Amboy.

Qu. 68. Did you pay any other bills of the New Brunswick Co. at South Amboy prior to 1846, or were there any other debts or expenses incurred in said Union Transportation Line other than those above mentioned?

Ans. I paid no others to my knowledge. There were probably other expenses attending the business.

Qu. 69. Was the coal for which you have stated that you paid bills at South Amboy coal purchased by the New Brunswick Co.; and if so, to what uses was it applied in the business of the Union Transportation Line?

Ans. It was purchased for the New Brunswick Transportation Co., and used for their freight-boat or boats.

Qu. 70. What freight-boat or boats, and between what places did they run, in the employ of the New Brunswick Company?

Ans. I can't name the boats—whatever boats carried their freight between South Amboy and New York.

Qu. 71. Do you mean boats employed in the Union Transportation Line?

Ans. I do.

Qu. 72. Were goods sent by steamboats and barges in the Union Transportation Line, between New York and South Amboy, during the time the New Brunswick Co. were the proprietors of said line?

Ans. There was what was called a Winter Line, for the purpose of carrying such freights as were usually sent by canal in the season of canal navigation. This business was done between New York and South Amboy by steamboats, schooners, and barges. The barges and schooners belonged to the New Brunswick Company. They had no steamboats at that time that I recollect of, except it be propellers. I can't speak with certainty as to the New Brunswick Co. having propellers at that time. It was nine years ago.

Qu. 73. Was the coal you have spoken of as paid for by you used in the regular steamboats engaged in the transportation of the goods of the Union Transportation Line?

Ans. It was.

Qu. 74. What was the name or names of these steamboats referred to in the last question, or of any one or more of them?

Ans. I can't recollect the names of them, or whether it was before the steamboat Transport was used. The steamboat Swan, and I believe the Independence, were used part of the time in that business.

Qu. 75. By this phrase, "part of the time," do you mean that these steamboats you have named were used in the Union Transportation Line only occasionally between South Amboy and New York, or do you mean that these steamboats, at different periods, were run regularly in said line?

Ans. The Swan was run as a regular freight-boat; I cannot say for how long a period. I think the Independence used wood, and not coal.

Qu. 76. Did you pay for coal used in the Union Transportation Line more than once from the funds of the New Brunswick Company?

Ans. I did.

Qu. 77. How often and for how large quantities, as nearly as you can now recollect?

Ans. I cannot state; the items were charged regularly in my accounts and rendered to the New Brunswick Company.

Qu. 78. During how many years did you pay for this coal, as nearly as you can recollect?

Ans. I am unable to state with any certainty from recollection.

Qu. 79. State as nearly as your memory will serve.

Ans. I can neither name the times, nor the amounts, nor the number of years.

Qu. 80. How long since you made the last payment for said coal, according to the best of your recollection and belief?

Ans. I don't remember anything about it.

Qu. 81. Is it as much as nine years ago?

Ans. I can't say.

Qu. 82. How have you been enabled to testify here, that the time alluded to when the New Brunswick Co. owned the barges and schooners, by which the business mentioned in your answer to the 72d interrogatory was carried on in connection with the steamboats therein referred to, and which you also state that you can speak with certainty as to whether the New Brunswick Co. then had propellers, was nine years ago?

Ans. The question was put to me, or understood by me, as relating to a period previous to April, 1846; and I am enabled to answer the question put to me there, by the fact that this winter business, so called, had been done for a number of years previous and subsequent to that date.

Qu. 83. From what funds of the New Brunswick Co. in your hands did you, from time to time, pay the employees of the said Company, at South Amboy, and the said coal bills above stated and named by you?

Ans. From moneys received from freights.

Qu. 84. You say, from moneys received from freights; in what business and line of the said New Brunswick Co.?

Ans. The line for which I was acting as agent; the Railroad Transportation Line.

Qu. 85. Was the Railroad Transportation Line the same line known as the Union Transportation Line?

Ans. It was.

Qu. 86. When you paid money for account of the New Brunswick Co., did you charge the same against the said Company, and where?

Ans. I charged it against the said Company in my monthly accounts and settlements.

Qu. 87. In what book or books were these charges made?

Ans. The accounts were made out on loose sheets at the end of the month. These accounts were examined by the executive committee, or some persons appointed by them.

Qu. 88. In what book or books were these charges made?

Ans. They were not made in any books by me. The accounts, as I suppose and believe, were transcribed into the Anderson books.

Qu. 89. In what book or books were the charges for cash paid out by you at South Amboy, through Charles Fish, or otherwise, and for said coal, as you have above testified to, made?

Ans. They were made out as I have stated before; there were no other charges made; I returned the vouchers with my accounts, at the monthly settlements, for examination and approval, and the whole were then returned to the general office.

Qu. 90. Whose general office, and where was it kept?

Ans. I think, at that time, the books and the office were kept by Mr. Anderson in New York; William T. Anderson. [Excepted to by complainant.]

Qu. 91. Whose general office was it, and where was it kept?

Ans. I always understood it was the New Brunswick Co.'s office, and was kept by Mr. Anderson in New York.

Qu. 92. What was the charge made for cooperage against the shippers of goods?

Ans. I decline answering any further questions whatever in relation to cooperage; the matter does not belong to this investigation.

Qu. 93. What per centage of the charge for cooperage did it cost to cooper the goods and boxes and parcels?

Ans. I have given you a final answer on that subject.

Qu. 94. Was any part of the charges for cooperage ever paid out of the funds of the New Brunswick Co.?

Ans. I have answered that to a former question.

[The counsel for the defendants here states to the witness that he has no objection, on the defendants' part, to the witness answering any questions on the subject of cooperage.]

Qu 95. Was the money charged for cooperage in Philadelphia received by you in New York, or at any other place?

Ans. Yes, it was received by me in New York.

Qu. 96. When you say that the moneys received by you at New York, in the business of the Union Transportation Line, was deposited in bank, do you mean to be understood that the same was deposited to your credit as agent of the New Brunswick Co.?

Ans. It was deposited in my own proper name, and not as agent.

[Counsel for complainant here asked for the production of the books, papers, manifests, and documents of the New Brunswick Co. mentioned in certain notices served on the solicitor of the defendants; a copy of which notices is now produced with affidavits of the services thereof on the solicitor of the defendants, John R. Thompson, Edwin A. Stevens, James Neilson, Robert F. Stockton and Richard Stockton; and also a service of notices to the same purport on the said last named defendants, except Robert F. Stockton. And the counsel of the complainant now calls upon the said solicitor, and counsel of the said last named defendants, to produce as evidence in this cause the said books, papers, documents, &c., in said notices, and in said copy set forth and named, to be used in the further examination of witnesses in this cause, and on the hearing thereof. [The notice, or a copy thereof, is here offered as an exhibit on the part of the complainant, and marked Exhibit B, on the part of the complainant.]

The counsel for the defendants aforesaid answers to the said demand, that the books and papers so demanded, so far as the same exist, or can be found or procured, will be subject to the direction

of the court, as soon as the opinion and judgment of the court is had upon the question respecting the production of said books and papers, raised by the answer of the defendants, and the plea therein made, as the same are affiled in the clerk's office of said court.]

Qu. 97. Were any other moneys, received by you as such agent, deposited in bank to the credit of any other person or persons than Edwin a Stevens and yourself?

Ans. I think not.

Qu. 98. While acting as the agent of the New Brunswick Co., were the goods transported by the Union Transportation Line, at New York, entered on way-bills, and was a copy of said way-bills kept in a book called the entry book? [Question objected to as leading and improper in its form.]

Ans. The goods so transported were entered on way-bills, and a copy of said way-bills was kept in a book called the entry book.

Qu. 99. Did such entry book exhibit and show the marks and numbers of the packages, weights of each entry, by whom shipped, and to whom consigned, the rate of freight and the amount received, or to be received, for freight, together with the charges advanced on goods? [Question objected to as leading, and as attempting to show the contents of writing by parol.]

Ans. Yes.

Qu. 100. What was the mode in which the New Brunswick Co. carried on the business of the Union Transportation Line? State the routine of one day's business.

Ans. The method of transacting our daily business was as follows: First, the goods were delivered to us at our scales, where they are immediately weighed, and the weights are entered on a slate, according to the mark and number of the package; a memorandum is given by the shipper, containing the marks and numbers of the package or packages, by whom shipped, and to whom consigned; from this memorandum a receipt is made and given to the shipper, and the articles are recorded on the entry book, a copy of which is forwarded to Philadelphia, or to New York as the case may be; the book and way-bill show, also, the weights of each shipment, the amount of freight charged, together with charges advanced on goods, if any.

Qu. 101. What becomes of the entry book?

Ans. The entry books are retained at the office of shipment.

Qu. 102. What becomes of the way-bill?

Ans. The way-bills are sent to the office of delivery.

Qu. 103. After the way-bill arrives at the office of delivery, is anything added to it?

Ans. The freight from way-stations is added to it.

Qu. 104. What is next done, after the goods arrive at their destination, with the way-bill?

Ans. The first thing done is to make out the freight bill against

each consignee, and the goods delivered in various modes, either by our own draymen or to draymen employed by the consignees of goods.

Qu. 105. When is the freight collected?

Ans. Some bills are collected on the day of the arrival of the freight; others are collected in a few days after the delivery of the goods or at the end of the month.

Qu. 106. Is there any entry of these way-bills made in any book?

Ans. No copy; the various amounts of money are transcribed into small books, when not collected as cash bills.

Qu. 107. What are these small books called?

Ans. I call mine a journal and a day-book.

Qu. 108. Was there any other book kept in which these matters were entered?

Ans. I believe I kept no other at that time.

Qu. 109. What is the size of these small books mentioned in your answer to question 106?

Ans. About the size of a foolscap sheet, in length and width, and moderate thickness.

Qu. 110. Were they bound books; and if so, how were they bound? describe the binding as near as you can.

Ans. I cannot say; I don't remember.

Qu. 111. In your answers to the questions from, and including question 100, to question 110 inclusive, do you mean to be understood as describing, so far as you have gone in your answers to the same, the mode in which the business of the Union Transportation Line was carried on while you were the agent, and the New Brunswick Co. were the proprietors of the said line?

Ans. That, as far as I remember, was the general outline of the mode of doing the business.

Qu. 112. What entry was made in the conducting of the business of the said Union Transportation Line with regard to such bills of freight as were paid in cash?

Ans. I think they were checked on the way-bill with my initials as paid. There was no other entry made by me.

Qu. 113. What account was made of the cash received for freight bills which were paid as mentioned in the last question?

Ans. There was no separate account of it kept. I became accountable for the face of the way-bill as charged to the New York end of the line, and accounted for the same at the end of each month.

Qu. 114. In what way, whether by book entries or otherwise, did you account, and to whom and where?

Ans. Abstracts were made at the end of each month, showing the amount of freights, of charges, of weights, on each way-bill; also the amount charged to and collected by the several agents. These amounts were put together, making the whole amount

charged for freights; also including advances on goods of each way-bill. These abstracts, together with expense accounts and vouchers, were examined by the executive committee, or by persons deputed by them, and when approved were returned to Mr. Anderson, or to such other person as kept the books of the Company. The place where these abstracts were examined was generally at Bordentown.

Qu. 115. Did you make certain disbursements in the business of the Union Transportation Line, directly connected with the line, prior to April, 1846? and if so, state the heads of such several disbursements made in said business.

Ans. My monthly account comprised all the items of expense incurred in doing the business at New York; also expenses paid or incurred by Mr. Fish at South Amboy, and were put under various heads, such as salaries, labor, rent, office expenses, incidental expenses, damages, and losses, some road expenses for conductors and brakemen, charges advanced on goods, steamboat pay-roll in part. I think this comprises the various heads.

Qu. 116. What salaries were comprehended generally under the head of salaries in said disbursements?

Ans. My own and all the clerks in the office; also collectors of freight.

Qu. 117. How many clerks had you in the office while you were the agent of the New Brunswick Co. conducting the business of the Union Transportation Line?

Ans. I think some 3 or 4.

Qu. 118. In all further questions in reference to the Union Transportation I mean to confine this examination, unless otherwise specified, to the time or period during which the New Brunswick Company were the sole proprietors of said line. Who were the clerks to whom you referred in your last answer?

Ans. These same individuals referred to in my answer to the 20th question for a part or the whole of the time.

Qu. 119. Why then did you say, in answer to question 117, "I think some 3 or 4."

Ans. There may have been 3, or there may have been 4 part of the time; I don't remember.

Qu. 120. Do you recollect of any clerk employed in the office except those named in answer to question 20? If you do, state his name.

Ans. Probably, for a short part of that time, Mr. Hiram Dixon may have been employed; his situation was subsequently filled by Mr. Henry Hebard.

Qu. 121. Do you mean to be understood as saying that no other salaries than those you have mentioned in the answer to question 116 were included under the said head of "Salaries," in said disbursements?

Ans. I think there were no others.

Qu. 122. How many collectors of freight were employed, whose salaries were included in the several settlements of the business of the said Union Transportation Line, and what amounts of salaries did they severally receive?

Ans. We had two regular collectors whose salaries were from $40 to $60 per month; I believe that one got $45, and the other perhaps $60 per month. We may have had during the first season an extra collector, but whether we did or not, at that time, I don't remember.

Qu. 123. Was the freight of fruit accounted for and paid over in and as part of the business of the said Union Transportation Line?

Ans. It was.

Qu. 124. Was no other charge or expense of any kind included under the general head of salaries, except those you have mentioned?

Ans. I think not.

Qu. 125. What charges and disbursements were included under the said general head "Labor," in your said abstracts named in your answer to question 114?

Ans. It included the pay of the weigh-master of goods, the various laborers who handled the goods at New York and South Amboy, the night watch; I believe that includes the whole.

Qu. 126. Did it include any of the disbursements made on account of cooperage?

Ans. It did not.

Qu. 127. How many laborers, as near as you can recollect, were employed in said business of the Union Transportation Line at New York? State as particularly as you can, and with like particularity the average number per month.

Ans. The number of laborers was apportioned to the amount of work to be done at different seasons of the year. I cannot state with any kind of accuracy the number of men employed. The names of the regular laborers are down in my monthly accounts. Transient laborers were also employed. I can name no number with certainty.

Qu. 128. Had you as many laborers employed in New York on the average as 20?

Ans. I can't say anything about it; I don't remember.

Qu. 129. Did you pay those men yourself?

Ans. I paid the men that were in New York.

Qu. 130. Can you give no proximate account of the number of men on the average whom you paid?

Ans. I cannot without reference to my accounts.

Qu. 131. Have you no recollection about it?

Ans. I have no recollection clear enough to give an answer.

Qu. 132. Have you not a general recollection of the general ex-

tent of the business, and the amount of labor required to do it, in New York?

Ans. In the winter and spring months, and in the fall months, there was a much larger business done than at other periods of the year; and at such times, a large additional force of laborers was required; but I am unable to state either the number of men employed, or the amount paid to them.

Qu. 133. What was the amount of all the labor employed by the New Brunswick Company, at South Amboy, according to the best of your recollection, knowledge or belief, on a monthly average, with respect to the number of laborers employed?

Ans. I am unable to say.

Qu. 134. Have you any belief on the subject?

Ans. I can guess at it; it may be right.

Qu. 135. What, in your opinion, remembrance or belief, was about the average monthly amount of money paid by said New Brunswick Company, through you at South Amboy, for the labor inquired about in question 133?

Ans. I can fix no average monthly amount. The pay-rolls would probably range from $250 to $900, or $1,000 per month.

Qu. 136. What, in your opinion and belief and remembrance, was about the average montly amount paid by the Union Transportation Line for the labor in New York?

Ans. I can state no monthly average. But perhaps the amount would run less than those at Amboy. I cannot state anything more definitely.

Qu. 137. If you can state the probabilities of the amounts of the pay-rolls at South Amboy in the way you have in answer to question 135, why can you not state the like probable amounts of the pay-rolls for labor in New York? [Question objected to, because it is in the manner of a cross-examination.]

Ans. I have answered in the same way.

Qu. 138. In what way do you mean you "have answered in the same way" as stated in your last answer?

Ans. By probabilities.

Adj.

New Brunswick, May 10th, 1853.

Met; present as before; and adjourned till to-morrow, 10 a. m.

New Brunswick, May 11th, 1853.

Met, and proceeded with examination. First, the previous examination was first read to the witness.

Qu. 139. What were the two books of account named in your answer to question 44 called?

Ans. One was entitled the Book of General Statements, and the other was called or labelled "Monthly Accounts," and was used for the purpose of preserving a record of my receipts and expend-

itures for accounts of the New Brunswick Company as rendered to them in my accounts current. The idea is, it was a copy, kept for my own satisfaction and safety.

Qu. 140. Were the books last named bound books?

Ans. Partially bound.

Qu. 141. Did you keep any other books in which were entered the daily expenditures of the line as paid out by you at New York?

Ans. I kept no other books.

Qu. 142. Were the coal bills paid for by you at South Amboy, entered in any book of account in your office?

Ans. They were copied in connection with my account current for the month in which said bills were paid.

Qu. 143. What comprised the heads of items under the head of Steamboat pay-roll, named in answer to question 115?

Ans. The pay-roll was a list of the names of the officers and crew of the steamboats, and the amount paid to each.

Qu. 144. What steamboats do you refer to in the last answer, and in what way were they employed?

Ans. I mean the steamboats employed in the transportation of freight between New York and South Amboy for the Union Transportation Line.

Qu 145. Did you make the payments referred to in answer to question 143, during the time the New Brunswick Co. were the owners of the Union Transportation Line?

Ans. For a part if not all that time.

Qu. 146. State, as near as you can, the amount of the monthly pay-rolls above referred to?

Ans. I think they amounted to nearly or quite $200 per month.

Qu. 147. What was included under the head of conductors' and brakemen's railroad expenses; name in answer to qu. 115?

Ans. The wages of conductors and brakemen employed on the transportation trains.

Qu. 148. Do you mean transportation trains of the Union Transportation Line?

Ans. I mean the trains by which the goods were carried for the Union Transportation Line.

Qu. 149. For how long a time did you make the payments last named?

Ans. For a part or all the time, I was acting as agent for the line.

Qu. 150. What was the probable monthly amount of the conductors' and brakemen's wages in the aggregate?

Ans. The amount varied with the amount of business done. Probably from $200 to $350 per month.

Qu. 151. To whom did you pay the salaries of conductors and brakemen?

Ans. I furnished Mr. Charles Fish with funds, and he paid them.

Qu. 152. To whom did you pay the salaries for the steamboat pay-rolls?

Ans. I furnished the captains with money and they paid them.

Qu. 153. Were the coal bills paid for by you, at South Amboy, paid through Charles Fish, or in what way?

Ans. The coal bills were paid for by Mr. Gatzmer and sent to me. I paid him the amount of them.

Qu. 154. Can you name any other bills paid for by you at South Amboy or in New Jersey, in the business of the line, other than you have named?

Ans. I recollect no others. I think there were no others.

Qu. 155. Were any payments made by you to A. S. Neilson, or any other person or persons, of moneys of the line in your hands, previous to your accounting for the same at the monthly settlements, either by draft or otherwise?

Ans. As a general rule I paid the balance due from me to the line immediately after the settlement; occasionally I paid money on account, to the treasurer, Mr. A. S. Neilson, previous to the monthly settlement, when required to do so; I have no recollection of paying money to other individuals.

Qu. 156. In what way were these payments made by you to A. S. Neilson, and what vouchers did you receive for such payments?

Ans. I gave him my check and took his receipt for the amount paid.

Dinner.

Qu. 157. For how long a period prior to April, 1846, did you pay the moneys for coal bills to Mr. Gatzmer?

Ans. I paid 5 or 6 different bills; I think as many as that; I can state no definite period of time during which they were paid.

Qu. 158. Can you state the probable amount or amounts of such payments?

Ans. I cannot without reference to the vouchers or accounts.

Qu. 159. Were the accounts of these payments to Mr. Gatzmer entered in any book, or in what way were they charged?

Ans. They were charged to my monthly account current with the Company

Qu. 160. Did you make any other payments for coal used in the steamboats carrying freights of the Union Transportation Line between South Amboy and New York, other than those above paid to Mr. Gatzmer?

Ans. I did not.

Qu. 161. Do you mean to say that you made no other payments from moneys of the line prior to accounting for the same at the monthly settlements, other than those paid to A. S. Neilson, by which I mean, not to include the current disbursements of the business of the line?

Ans. I paid no others.

Qu. 162. Do you know whether Charles Fish, or any person acting for the line, paid for any coal used in the steamboats above mentioned, at South Amboy?

Ans. I have no knowledge of any such payments by any one.

Qu. 163. What was included under the head of incidental expenses, in your expense account?

Ans. All outlays for which there was no definite or appropriate heading—nothing but what belonged to the legitimate business of the line.

Qu. 164. State what is comprehended under the head of damages and losses in your expense account.

Ans. Injuries sustained by goods in their transit, or lost entirely.

Qu. 165. Can you state any loss or damage sustained by the line, material in amount, from 1840 to April, 1846?

Ans. The amounts charged in my accounts were generally small.

Qu. 166. Was there any heading in your expense account for moneys paid for books and stationery used in the business of the line?

Ans. They were charged under the head of office expenses.

Qu. 167. Were all the books of account used in the office of the line at New York paid for by you, and were such payments charged in your expense account against the New Brunswick Co.?

Ans. They were.

Qu. 168. Were any moneys paid by you to Charles Fish, other than what you have stated, as paid to him for labor in the business of the line at South Amboy?

Ans. Yes.

Qu. 169. State for what purposes such payments were made to Charles Fish.

Ans. For the salaries of himself and assistants at South Amboy, and of agents at two or three stations on the road, and to conductors and brakemen, as before named.

Qu. 170. State the names of the stations above referred to.

Ans. Spotswood, regularly. Prospect Plains occasionally. I remember no others.

Qu. 171. Did you charge all the payments made by you, to Charles Fish, for salaries, labor and brakemen's and conductors' wages, in your monthly expense account, at the settlements of the Union Transportation Line?

Ans. I did.

Qu. 172. Do you know who paid the expenses incurred at other places in New Jersey for salaries and labor in the business of the line?

Ans. Part of them were paid by Mr. B. Fish, and a part by Mr. W. S. Freeman.

Qu. 173. Do you know of any current expenses of the business of the Union Transportation Line in New York, and New Jersey, and at Philadelphia, other than those paid for by and accounted to Mr. Freeman, Benjamin and yourself, at the monthly settlements of the line, in which I do not include the moneys paid to the Camden and Amboy Railroad Company for transportation?

Ans. I know of none, although they may have existed.

Qu. 174. From your knowledge of the business, do you know of any current expenses of the line, not accounted for at the settlements, which might have existed in any way?

Ans. I do not.

Qu. 175. Then was it not intended to settle and defray all the current disbursements of the line at the monthly settlements? [Question objected to, as leading.]

Ans. I presume it was.

Qu. 176. In what way was the tonnage of freights carried by the Union Transportation Line ascertained, previous to the monthly settlements, and by whom?

Ans. It was taken from the way-bills, by Mr. Freeman and myself, or our clerks.

Qu. 177. What weight was computed per ton for the amount of freights carried by the line?

Ans. 2,240 lbs.

Qu. 178. What mode, or by what weight, were freights of the Union Transportation Line generally charged by the line?

Ans. A definite sum for 100 lbs., varying according to the nature of the goods.

Qu. 179. As a general thing, were the prices charged by the Union Transportation Line at so much per 100 lbs.?

Ans. They were.

Qu. 180. What was the general price of freights for gold and silver carried by the line?

Ans. For gold, 37½ c. per $1,000; for silver, $1 per $1,000.

Qu. 181. State the weight of gold per $1,000, and the weight of silver per $1,000.

Ans. Gold, 4 lbs. per $1,000, including the package; silver, 65 lbs. per $1,000, including the package.

Qu. 182. Was the price of freights by the Union Transportation Line higher or lower in amount prior to 1840, than from 1840 to April, 1846?

Ans. I don't know that there was any difference in the rates charged during the periods named, but suppose there was a slight reduction on some kinds of goods during the time.

Qu. 183. As a general thing, was the price of freights by the Union Transportation Line higher in amount for silks and very valuable goods, than the price of freights for general merchandise?

Ans. About one half more.

Qu. 162. Do you know whether Charles Fish, or any person acting for the line, paid for any coal used in the steamboats above mentioned, at South Amboy?

Ans. I have no knowledge of any such payments by any one.

Qu. 163. What was included under the head of incidental expenses, in your expense account?

Ans. All outlays for which there was no definite or appropriate heading—nothing but what belonged to the legitimate business of the line.

Qu. 164. State what is comprehended under the head of damages and losses in your expense account.

Ans. Injuries sustained by goods in their transit, or lost entirely.

Qu. 165. Can you state any loss or damage sustained by the line, material in amount, from 1840 to April, 1846?

Ans. The amounts charged in my accounts were generally small.

Qu. 166. Was there any heading in your expense account for moneys paid for books and stationery used in the business of the line?

Ans. They were charged under the head of office expenses.

Qu. 167. Were all the books of account used in the office of the line at New York paid for by you, and were such payments charged in your expense account against the New Brunswick Co.?

Ans. They were.

Qu. 168. Were any moneys paid by you to Charles Fish, other than what you have stated, as paid to him for labor in the business of the line at South Amboy?

Ans. Yes.

Qu. 169. State for what purposes such payments were made to Charles Fish.

Ans. For the salaries of himself and assistants at South Amboy, and of agents at two or three stations on the road, and to conductors and brakemen, as before named.

Qu. 170. State the names of the stations above referred to.

Ans. Spotswood, regularly. Prospect Plains occasionally. I remember no others.

Qu. 171. Did you charge all the payments made by you, to Charles Fish, for salaries, labor and brakemen's and conductors' wages, in your monthly expense account, at the settlements of the Union Transportation Line?

Ans. I did.

Qu. 172. Do you know who paid the expenses incurred at other places in New Jersey for salaries and labor in the business of the line?

Ans. Part of them were paid by Mr. B. Fish, and a part by Mr. W. S. Freeman.

Qu. 173. Do you know of any current expenses of the business of the Union Transportation Line in New York, and New Jersey, and at Philadelphia, other than those paid for by and accounted to Mr. Freeman, Benjamin and yourself, at the monthly settlements of the line, in which I do not include the moneys paid to the Camden and Amboy Railroad Company for transportation?

Ans. I know of none, although they may have existed.

Qu. 174. From your knowledge of the business, do you know of any current expenses of the line, not accounted for at the settlements, which might have existed in any way?

Ans. I do not.

Qu. 175. Then was it not intended to settle and defray all the current disbursements of the line at the monthly settlements? [Question objected to, as leading.]

Ans. I presume it was.

Qu. 176. In what way was the tonnage of freights carried by the Union Transportation Line ascertained, previous to the monthly settlements, and by whom?

Ans. It was taken from the way-bills, by Mr. Freeman and myself, or our clerks.

Qu. 177. What weight was computed per ton for the amount of freights carried by the line?

Ans. 2,240 lbs.

Qu. 178. What mode, or by what weight, were freights of the Union Transportation Line generally charged by the line?

Ans. A definite sum for 100 lbs., varying according to the nature of the goods.

Qu. 179. As a general thing, were the prices charged by the Union Transportation Line at so much per 100 lbs.?

Ans. They were.

Qu. 180. What was the general price of freights for gold and silver carried by the line?

Ans. For gold, 37½ c. per $1,000; for silver, $1 per $1,000.

Qu. 181. State the weight of gold per $1,000, and the weight of silver per $1,000.

Ans. Gold, 4 lbs. per $1,000, including the package; silver, 65 lbs. per $1,000, including the package.

Qu. 182. Was the price of freights by the Union Transportation Line higher or lower in amount prior to 1840, than from 1840 to April, 1846?

Ans. I don't know that there was any difference in the rates charged during the periods named, but suppose there was a slight reduction on some kinds of goods during the time.

Qu. 183. As a general thing, was the price of freights by the Union Transportation Line higher in amount for silks and very valuable goods, than the price of freights for general merchandise?

Ans. About one half more.

Qu. 184. From your knowledge of the business, what was the average price per 100 lbs. of freights by the Union Transportation Line, taking into view the freights on gold and silver, silks, and very valuable goods?

Ans. The average, as made up at the close of the month on the weights, would range from 55 to 60 c. per 100 lbs.

Qu. 185. Prior to 1846, what was the average price of way-freights by the Union Transportation Line?

Ans. I suppose it would average from 30 c. to 35 c. per 100 lbs.

Qu. 186. Was there a description of freight carried since 1840, called coarse goods, by which I do not refer to the winter line freights?

Ans. There was for a time. I cannot state how long or when.

Qu. 187. What was the average price per 100 lbs. of these coarse goods?

Ans. I do not remember, but suppose it would be much lower than for regular goods.

Qu. 188. Can you state how much lower than the regular freights?

Ans. I think one-half less.

Qu. 189. In the statements prepared by Mr. Freeman and yourself, of the amount of freights carried by the line, were the prices paid to the Camden and Amboy Railroad Co. for transportation stated in such statements?

Ans. They were.

Qu. 190. By whom were these statements above named made out?

Ans. The originals were prepared by myself, and fair copies made by the clerks in the office.

Qu. 191. What was the price charged to the New Brunswick Co. in said statements for the transportation of freights of the Union Transportation Line?

Ans. I think $4 88 per ton to railroad, and $2 76 per ton to steamboat, on through freights; and half those rates on way-freight.

Qu. 192. Where did the steamboats named in the last answer carry the goods for which the $2 76 per ton was charged?

Ans. From New York to South Amboy, and from South Amboy to New York.

Qu. 193. In what way was you enabled to state the price paid to the Camden and Amboy Railroad Co. for transporting the coarse goods above named?

Ans. I have not yet stated the price paid.

Qu. 194. Was the price paid to the Camden and Amboy Railroad Co. for transporting coarse goods stated in your monthly statements prepared prior to the settlements?

Ans. It was.

Qu. 195. How was you enabled to state the price paid to the Railroad Co. for transporting coarse goods?

Ans. I believe the price fixed was by authority of Mr. Edwin A. Stevens.

Qu. 196. Was the price charged for the freights of these coarse goods more in amount per ton than the price paid to the Railroad Co. for such goods per ton?

Ans. I can't recollect that.

Qu. 197. From your knowledge of the business, do you believe that the amount paid to the Railroad Co. for transporting these coarse goods, was as much in amount per ton as the price charged for the freight of these goods?

Ans. I think it likely that the whole or nearly the whole amount received was paid to the Railroad Co., but I have no distinct recollection of the matter.

Qu. 198. Prior to the monthly settlements were statements prepared by you at New York, showing the correct receipts and expenditures of the business of the Union Transportation Line for the previous month?

Ans. Yes.

Qu. 199. State what was comprehended on the credit side of the statement last named.

Ans. The amount received for freights from Philadelphia and other places to New York; also the amount of freights prepaid in New York on freights leaving New York. In addition to this, the amounts received from the various express lines.

Qu. 200. Were there no other credits stated in said statements?

Ans. At remote periods there were incidental credits of money received from the sale of articles left unclaimed. I recollect no other credits. There were credits amounting in the aggregate to about $1,000, charged as a commission on advances, being difference in exchange between New York and Philadelphia.

Qu. 201. Were the credits from the sale of articles unclaimed frequent and large in amount?

Ans. Few, far between, and small.

Qu. 202. State what was comprehended for expenditures in said statement?

Ans. That has already been answered in my answer to question 115. It included all my own expenses at the New York end of the line—that is to say, in contradistinction to the expenses paid by Mr. Fish and Mr. Freeman.

Qu. 203. Were the expenses advanced for charges paid on goods at the New York end charged in your statement last referred to?

Ans. They were.

Qu. 204. Did you receive at New York the moneys charged on the way-bills for charges paid at Philadelphia on goods received from other lines?

Ans. I did.

Qu. 205. In what way were the moneys referred to in the last answer accounted for by you in your statement?

Ans. They were credited in with the amounts received for freight.

Qu. 206. Did you receive from Philadelphia any statements prepared by Mr. Freeman of the business of the line for the previous month?

Ans. Mr. Freeman, at the close of each month, made abstracts from the way-bills, which were forwarded to me for the purpose of comparison with my own. When necessary, corrections were made; these papers were returned to Mr. Freeman, copies being retained by me.

Qu. 207. Do you mean to say that all the money paid out by you in the business of the line at New York was charged in your monthly statement prepared for the settlements?

Ans. Yes.

Qu. 208. Did you attend the monthly settlements at Bordentown, as a general thing?

Ans. I generally attended towards the latter part of the time, during the period the New Brunswick Co. were proprietors of the line.

Qu. 209. Can you state at about what time you commenced attending the monthly settlements at Bordentown?

Ans. I do not now recollect.

Qu. 210. Do you think it was prior to 1840?

Ans. I think not.

Qu. 211. What disposition was made by you of your monthly accounts of receipts and disbursements of the line previous to the time of your attending the monthly settlements at Bordentown?

Ans. They were turned over to Mr. Swan, or to Mr. Anderson, in New York, both previously and subsequently to that time.

Qu. 212. Were these accounts given to Mr. Anderson and Swan at such times before you commenced attending the regular monthly meetings at Bordentown, given to them before the monthly meetings were held, or when?

Ans. I think they were handed in, without any reference to the monthly meetings, as soon as they were got ready; but of this I cannot speak with certainty.

Qu. 213. In answer to question 88, you say that these charges were not made in any book by you, and that the accounts you supposed and believed were transcribed in the Anderson books. State what knowledge you have as to the fact whether the accounts were transcribed in the Anderson books.

Ans. I have seen some of them after being entered.

Qu. 214. State to whom you accounted at the monthly settlements for the receipts and disbursements of the line at the New York end.

Ans. The papers, as I stated before, were delivered to Mr. Swan and Mr. Anderson, and the balance of money due from me on my account was paid to the treasurer.

Qu. 215. In the last answer do you speak of the time before you attended the monthly meetings at Bordentown, or since?

Ans. Both before and since.

Qu. 216. Were your accounts generally found to be correct, for receipts and disbursements, as ascertained at the monthly settlements?

Ans. Very slight occasional discrepancies, but not often.

Qu. 217. Did Mr. Freeman and Mr. Fish attend the monthly settlements at Bordentown during the time you attended the same?

Ans. They did.

Qu. 218. Do you know to whom Mr. Fish accounted for the monthly receipts and disbursements of the line in New Jersey, at the monthly settlements at Bordentown?

Ans. His accounts and vouchers were examined by the executive committee, or persons deputed by them, and the balance due from him to the Company, or from the Company to him, was settled with the treasurer.

Qu. 219. Whom do you mean by the treasurer named in the last answer?

Ans. I mean Mr. A. S. Neilson.

Qu. 220 Do you know of your own knowledge that Benjamin Fish paid the balance in his hands on the business of the line at the monthly settlements to A. S. Neilson, treasurer? [Question objected to as being a cross-examination.]

Ans. I do not know of my own knowledge, but I have no doubt of the fact.

Qu. 221. Why do you say you have no doubt of the fact, if you do not know it of your own knowledge?

Ans. From my incidental knowledge derived from conversations held at Bordentown between Mr. Fish and Mr. Neilson.

Qu. 222. When you say the executive committee examined the accounts at Bordentown, whom do you mean?

Ans. I mean Mr. Edwin A. Stevens and John R. Thomson, who were the prominent men of the committee.

Qu. 223. Did Mr. Stevens and Thomson generally attend and examine the accounts brought to the meetings by Mr. Freeman, Mr. Fish, and yourself?

Ans. They did not always go into a minute examination of charges and vouchers, but generally looked at the papers, leaving a closer examination for their deputies. The executive committee almost invariably attended the meetings; Messrs. Stevens and Thomson were generally there.

Qu. 224. Did you bring your vouchers for disbursements to the monthly settlements; and were they examined by the executive committee and their deputies?

Ans. The vouchers were always brought to the meetings, and were examined in detail, either by the executive committee or persons appointed by them.

Qu. 225. Was there any general statement made out at the settlement, or prior thereto, by you, showing the whole amount of receipts and disbursements of the line for the previous month?

Ans. There was.

Qu. 2 6. State the contents of the several heads of receipts and disbursements of the general statement last named.

Ans. The right-hand side of the statement showed the total amount of money received by Mr. Freeman, Mr. Fish any myself, for freights, charges, &c. Also the total amount of each agent's expense account for the month, including charges advanced on goods. Also the balance of money due from or to each agent, and the total amount of said balances at the foot. The left side of the sheet showed the gross amount of through freight and the way freight; the amount due to the State for the tonnage duty; the amount received in gross for through freights and for way freights; the amount advanced for charges on goods from Philadelphia and from New York; also the amount due to the Camden and Amboy Railroad and Transportation Company from the New Brunswick Steamboat and Canal Transportation Company.

Qu. 227. Did you prepare more than one copy of the general statement referred to in your last answer previous to or at the monthly settlements?

Ans. I made three or four loose copies, and also kept a copy in a bound book, for my own use.

Qu. 228. What was the book last named called?

Ans. Called the book of General Statements.

Qu. 229. Where is the book of general statements last referred to at the present time?

Ans. I think it is in my possession in New York.

Qu. 230. Who took from the monthly meetings at Bordentown, besides yourself, copies of the general statement above named?

Ans. Mr. Fish and Mr. Freeman. One copy I think I furnished to Mr. Anderson.

Qu. 231. Did Mr. Gatzmer usually attend the monthly settlements at Bordentown?

Ans. I generally saw Mr. Gatzmer there.

Qu. 232. Was a copy of the general statement taken by Mr. Gatzmer at the time of the monthly settlements?

Ans. I do not remember that he was supplied with a copy previous to April, 1846. He may, however, have had one.

Qu. 233. Did Mr. Gatzmer receive any from you, or do you know that he took a copy of the general statement at the time of the monthly settlement? [Question objected to as vain.]

Ans. I cannot say whether he did or did not.

Qu. 234. How soon after the monthly settlement were the balances in your hands paid by you?

Ans. Immediately after settlement and sometimes in advance.

Qu. 235. To whom did you pay the balances in your hands as ascertained at the monthly settlements?

Ans. To the person acting as treasurer of the New Brunswick Company.

Qu. 236. Who was the person you allude to, acting as treasurer of the New Brunswick Company?

Ans. Mr. A. S. Neilson a greater part of the time, and perhaps for a short time to Mr. Gatsmer, previous to 1846, but that I can't remember.

Qu. 237. In the balances in the last answer do you refer to the whole amount of balances in your hands as ascertained at the monthly settlements?

Ans. Yes.

Qu. 238. Do you mean to say that the said balances were paid by you directly to A. S. Neilson a greater part of the time?

Ans. I do.

Qu. 239. In what mode were these payments made by you to A. S. Neilson?

Ans. By my check on the Mechanics' Bank, in New York.

Qu. 240. Were these checks on the Mechanics' Bank given directly by you to A. S. Neilson?

Ans. Either given to him personally, or forwarded by mail, or delivered by the courtesy of Mr. John D. Hager.

Adjourned till to-morrow, 10 a. m.

Thursday, May 12th, 1853.

Present as before.

Qu. 241. Do you mean to say by your last answer, that the checks delivered to Mr. Neilson by Mr. Hager were given personally by yourself to Mr. Hager; and if so, in what way were the checks so given him?

Ans. When sent by Mr. Hager they were given him either by myself or a messenger sent by me. Checks were made payable to Mr. Neilson's order and sent in an envelope.

Qu. 242. Were these checks sent by Mr. Hager to Mr. Neilson contained in sealed envelopes?

Ans. They were, of course.

Qu. 243. Do you mean to say that all the checks sent to Mr. Neilson, for the balances ascertained at the monthly settlements to be in your hands, were made payable to the order of A. S. Neilson?

Ans. I believe they were.

Qu. 244. Were receipts returned to you for the amount of these checks by A. S. Neilson?

Ans. Yes.

Qu. 245. What disposition was made by you of the receipts named in the last answer?

Ans. They were locked up in an iron safe.

Qu. 246. Where are those receipts at the present time?

Ans. In my possession in New York.

Qu. 247. Do you know of your own knowledge that A. S. Neilson drew the money for the checks so sent him by you?

Ans. I do not.

Qu. 248. Were these checks afterwards returned to you by the bank?

Ans. They were.

Qu. 249. Were these checks endorsed by A. S. Neilson, and made payable to other persons?

Ans. I do not know.

Qu. 250. Have you at any time observed any such endorsement named in the last question on the said checks?

Ans. I believe these checks were generally collected through one of the New Brunswick banks, and endorsed by them to the Mechanics' Bank.

Qu. 251. About what year did you begin to make your checks on the Mechanics' Bank payable to A. S. Neilson?

Ans. I think in the spring of 1842.

Qu. 252. How long did you continue to do so?

Ans. Till April, 1846.

Qu. 253. Did you make any payments of the balances in your hands ascertained at the monthly settlements to A. S. Neilson, prior to the spring of 1842?

Ans. I think not.

Qu. 254. State to whom you paid the monthly balances in your hands from the time you commenced acting as the agent of the New Brunswick Company up to the spring of 1842, as particularly as you can.

Ans. I paid these balances to Henry R. Swan up to the time of his death; about 1840, I think. Subsequently, if I recollect rightly, to Mr. Ira Bliss, for a period of, perhaps, two years. I also paid the balances for a short time after that to Mr. William T. Anderson.

Qu. 255. You have stated that you believed that you have made payments of the monthly balances to William H. Gatzmer. Can you state about what time such payments were made?

Ans. I have ascertained that those payments were not made to Mr. Gatzmer until after April, 1846.

Qu. 256. Were the payments made of the monthly balances to Mr. Swan, Bliss and Anderson, made in the same way as payments were made by you to A. S. Neilson?

Ans. I believe they were, generally.

Qu. 257. Previous to making the monthly payments to Swan, Bliss and Anderson, were any payments made from the moneys of the line by you to them on account, or otherwise; I mean between the times of the monthly payments?

Ans. I think it probable, but do not recollect.

Qu. 258. In what way were the moneys deposited by you in bank to the credit of E. A. Stevens, treasurer, accounted for to you?

Ans. I presume I must have had a draft or receipt for it, as a voucher.

Qu. 259. In what way were the amounts of the receipts or vouchers named in the last answer accounted for to you?

Ans. I don't understand the question.

Qu. 260. Were the moneys deposited by you in bank to the credit of E. A. Stevens, charged by you in your expense account? [Question objected to, because witness has not stated that he deposited any moneys to the credit of E. A. Stevens.] Complainant wishes the word "treasurer" added to the name of E. A. Stevens in last question, and repeats the question with such addition.

Ans. They were not charged in my expense account.

Qu. 261. Was any money of the line paid by you or deposited to the credit of E. A. Stevens, or E. A. Stevens, treasurer, charged in your expense account?

Ans. Not any.

Qu. 262. Did you account to the New Brunswick Company for the moneys deposited by you to the credit of E. A. Stevens, treasurer?

Ans. I accounted for all balances due from me or monthly statements to the New Brunswick Company, through the authorized agents in full.

Qu. 263. In the last answer, do you include the several deposits made by you to the credit of E. A. Stevens, treasurer?

Ans. I do.

Qu. 264. In what way were the amounts of the special deposits made by you to the credit of E. A. Stevens, treasurer, accounted for to you in the final payments?

Ans. I do not now recollect the particular mode.

Qu. 265. When you paid your monthly balances, ascertained to be in your hands at the monthly settlements, did you pay over the receipts or vouchers received from Mr. Stevens for the amount of the special deposits made by you to his credit, as so much cash, as a part of such payment?

[Question objected to as leading, and involving statements not proved.]

Ans. I presume I did, if I had any such vouchers; I do not recollect.

Qu. 266. Recollect what?

Ans. I do not recollect whether I had such vouchers or not; or whether I paid them as cash or not, if I had them.

Qu. 267. When you say, in answer to question 44, that you probably used the receipts or drafts taken from E. A. Stevens, for the amount of the deposits made to his credit, have you any

doubt but that you did take such drafts or receipts from Mr. Stevens for such deposits?

[Question objected to as being a cross-examination.]

Ans. I cannot speak with certainty.

Qu. 268. Did you account to the New Brunswick Co. for the amount of those special deposits made to E. A. Stevens, treasurer?

Ans. I presume I did.

Qu. 269. In all the moneys for which you accounted to the New Brunswick Co., did you produce vouchers therefor?

Ans. I don't understand the question exactly.

Qu. 270. At the monthly settlements, were vouchers always produced, both for receipts and disbursements, received and paid by you for the New Brunswick Co.?

Ans. Vouchers were invariably produced for expenditures; it is not usual to produce vouchers for receipts of money, but always for expenditures

Qu. 271. At the monthly settlements, did you not account for the amount charged to you on the way-bills, and were the way-bills produced at the settlements?

Ans. I accounted for all balances due from me for each month's business, after deducting the amount of actual expenditures; the way-bills were sometimes brought to the meeting.

Qu. 272. Did you account for the amount of deposits made by you to the credit of E. A. Stevens, treasurer?

[Question objected to, because the witness has already several times stated that he did account for the same.]

Ans. I have already answered that question.

Qu. 273. Do you believe that the persons, or any of them, credited you with the amount of the special deposits made to the credit of E. A. Stevens, treasurer, in the payment of the monthly balances in your hands?

Ans. Witness asks "what persons?" Complainant here names H. R. Swan, William T. Anderson, Ira Bliss, and A. S. Neilson, or either of them. I suppose that I received a credit for the amounts, or there would have remained a balance against me.

Qu. 274. Do you mean received a credit from the persons named above?

Ans. From some one of them, who was acting for the New Brunswick Co.

Qu. 275. You have stated that you paid moneys of the line to A. S. Neilson previous to accounting for the same at the monthly settlements; were such payments credited to you by him in the final payment of the monthly balances?

Ans. They were, of course.

Qu. 276. Have you made any payments for any rents of property belonging to or held by the New Brunswick Co., either sheds or wharves, or otherwise?

Ans. I have, at sundry times, paid rent for wharves and offices,

used in the transaction of the transportation business, for account of the New Brunswick Co. I don't know that the New Brunswick Co. owned any property in New York.

Qu. 277. Prior to 1846, what rents were paid by you at New York, or elsewhere, in the business of the line?

Ans. I cannot tell without reference to the books.

Qu. 278. Do you mean the books of the New Brunswick Co., in which the business of the Union Transportation Line was entered?

Ans. Either those books or my own copies.

Qu. 279. Have you any recollection that you paid rents in the business of the line, and whether the same were other than those of the offices occupied by the line?

Ans. I have no recollection of any other rents.

Qu. 280. When you say, in answer to question 125, that the various laborers who handled the goods at New York and South Amboy were included under the head of "labor," do you mean to say that all the laborers employed at New York and South Amboy, in the transportation business, were included in your expense account under the head of labor?

Ans. I do.

Qu. 281. At any time prior to April, 1846, were any of the same laborers employed in the line engaged in handling freight, both at South Amboy and New York; that is, doing work in both places?

Ans. There were 6 or 8 men who went in the boat as laborers, whose business it was, principally, to stow goods on board the boat; they did some labor on shore at Amboy and New York.

Qu. 282. Were they so employed for a length of time, or how long?

Ans. Yes, they were employed for a length of time.

Qu. 283. From your knewledge of the business, was the current expenses of the business of the Union Transportation Line more or less in amount from 1835 to 1840, than from 1840 to 1846, without computing the amount paid to the Camden & Amboy Railroad Co., and the amount paid for labor?

Ans. I suppose the amount of expenditures were increased subsequently to 1840.

Qu. 284. In what particulars of the current expenditures of the line did such increase consist?

Ans. I am unable to state without reference to the accounts. The expenses incurred were greater as the amount of business increased.

Qu. 285. Were there any additional clerks employed at New York during the latter period named?

Ans. Additional clerks were employed as the business required.

Qu. 286. State how many additional clerks were employed after 1840.

Ans. I think, from 1840 to 1846, three additional clerks were employed.

Qu. 287. For how long a time were they employed, and state their names?

Ans. I cannot state the definite time they were each employed. Their names were George W. Bampton, Hiram Dixon and Henry Hebard.

Qu. 288. Were these clerks all employed at the same time?

Ans. They were not.

Qu. 289. At any one time after 1840, how many clerks were employed at New York, besides yourself?

Ans. Three.

Qu. 290. How many prior to 1840?

Ans. Two.

Qu. 291. Were any express crates carried by the New Brunswick Co.? and if so, state for whom and from what time, and how long.

Ans. Express crates were carried for Adams & Co., and for Harnden & Co., previous to the year 1846, but I cannot fix the definite date of their commencement.

Qu. 292. Were any express crates carried by the New Brunswick Co. for Livingston & Co.?

Ans. Harnden & Co.'s and Livingston & Co.'s express were one thing.

Qu. 293. About what time did the express crates of Adams & Co. begin to be transported by the New Brunswick Co.?

Ans. Probably about 4 or 5 years before 1846.

Qu. 294. Were they continued to be transported by the New Brunswick Co. to April, 1846?

Ans. They were.

Qu. 295. How many express crates were transported by the New Brunswick Co. each day of Adams & Co. and Livingston & Co.?

Ans. I think Adams & Co. commenced with one crate each way daily; the number was increased to two or three each way daily, as their business required it.

Qu. 296. What was paid to the New Brunswick Co. for transporting the express crates of Adams & Co.?

Ans. The original agreement was that they were to pay two-thirds of the receipts.

Qu. 297. What was the amount of two-thirds of their receipts named in last answer?

Ans. The amount varied with the amount of business done. I am unable to state, at this time, what the amounts were.

Qu. 298. Was the tonnage of the freights of these express crates, and the payments received for the same, entered on the way-bills and accounted for at the monthly settlements?

Ans. I believe they were.

Qu. 299. Do you know in what way the transit duty for the tonnage of these express crates was ascertained?

Ans. I believe the weights were estimated.

Qu. 300. In what way were the estimates made?

Ans. For each dollar received from the express lines, 100 lbs. was entered on the way-bills.

Adjourned for dinner.

Qu. 301. By the estimate last named do you believe that the amount received by the New Brunswick Co. for the carrying the freights of these express crates was $1 for each 100 lbs.?

Ans. It was thought so at that time by me.

Qu. 302. Do you believe so now?

Ans. It may not have been correct; I cannot say whether it was or not.

Qu. 303. Was the amount paid the State for transit duty on these express freights always computed at the said rate?

Ans. I believe they were.

Qu. 304. Do you believe that the New Brunswick Co. received less than the computation of a dollar for 100 lbs. of these freights as paid for transit duty? [Question objected to.]

Ans. They received, as I said before, two-thirds of the gross amount of receipts of the express way-bills without reference to actual or estimated weight.

Qu. 305. Who received the money for transporting the express crates of Adams & Co. and Livingston & Co., and at what periods of time?

Ans. I received them in weekly payments.

Qu. 306. Were these payments regularly accounted for at the monthly settlements and comprehended in the general statement?

Ans. They were.

Qu. 307. What was the average weight of freights carried by these express crates?

Ans. Probably 1,500 lbs. per crate.

Qu. 308. How many crates per day of Livingston & Co. were transported from each city?

Ans. Sometimes one and sometimes two.

Qu. 309. When you have computed the price of freights of the Union Transportation Line as stated in answer to question 184, did you take into view the prices received for the freights of the express crates?

Ans. Yes.

Qu. 310. Was there a kind of freight carried in the winter months by a line called the Winter Line? and if so, state about the time this line was commenced.

Ans. There was such a line; at what date it was commenced I do not remember, but think it was previous to 1840.

Qu. 311. Were you examined as a witness before the commissioners appointed by the legislature of New Jersey, at Bordentown, in 1849, in which you testified in regard to the Winter Line above named? [Question objected to.]

Ans. I was examined as a witness in relation to this matter.

Qu. 312. What agents conducted the business of the Winter Line for the New Brunswick Co. at New York and Philadelphia?

Ans. J. and N. Briggs and myself in New York; Loper & Baird and Wm. S. Freeman in Philadelphia.

Qu. 313. Were the freights collected from this Winter Line at New York received by you?

Ans. They were.

Qu. 314. Were separate accounts kept by you of receipts and disbursements of the Winter Line from those of the Union Transportation Line?

Ans. Yes.

Qu. 315. At what periods of time and with whom were the accounts of the Winter Line settled?

Ans. The account was settled at the close of the Winter Line business at Bordentown with the executive committee.

Qu. 316. Previous to the meeting for such settlement, were any statements prepared of the business of this Winter Line at New York?

Ans. Yes.

Qu. 317. State the contents of the credit side of said statements, if there was a credit side? [Question objected to.]

Ans. The credit side of my account current of the Winter Line business showed receipts for freight and for charges from Philadelphia; also receipts for freight to Philadelphia, when prepaid.

Qu. 318. Were any disbursements made by you for this winter line charged in such statements?

Ans. Yes.

Qu. 319. State the heads of such disbursements.

Ans. As near as I can recollect at present the expenses for that line were charged under the heads "Captains' wages, labor, wharfage, commissions, charter of barges, damages and losses, deductions, incidental expenses, charges advanced on goods," and perhaps some others which I don't recollect.

Qu. 320. Were there any charges made in said statements for conductors' and brakemen's wages?

Ans. I believe there was a heading of that kind.

Qu. 321. How were the freights of the Winter Line carried between New York and Philadelphia?

Ans. Freights going from New York to Philadelphia were sent to Amboy on schooners and barges; thence by railroad to Camden, and over the river Delaware to Philadelphia by barges. Freight from Philadelphia was conveyed to Camden in barges; thence by

railroad to South Amboy, and into New York by schooners, barges, and steamboats.

Qu. 322. To whom did the barges and schooners engaged in this Winter Line between South Amboy and New York belong?

Ans. They belonged to the New Brunswick Company, I believe.

Qu. 323. In the statements prepared for settlement of this Winter Line, were the amounts to be paid to the Railroad Company for transportation of such freights charged or computed?

Ans. Not in that statement of which we are now talking.

Qu. 324. In what way were the amounts to be paid to the Railroad Company for transportation of winter freights ascertained by you prior to the settlement?

Ans. I think that acting under the instructions of Mr. Benjamin Fish and Mr. E. A. Stevens, the amount of money left, after paying the current expenses of this Winter Line, was paid to the Railroad Company, without reference to the actual amount of tonnage carried.

Qu. 325. Was the amount so paid the Railroad Company the whole amount of the receipts for this Winter Line over and above the current expenses you have named?

Ans. I believe it was.

Qu. 326. To whom did you pay the moneys in your hands of this Winter Line over and above the expenses above named?

Ans. To the treasurer of the New Brunswick Company.

Qu. 327. Do you mean A. S. Neilson?

Ans. I mean A. S. Neilson when he was treasurer.

Qu. 328. In what way did you pay the moneys last named to A. S. Neilson?

Ans. In the same way that I paid all moneys to him arising from the business of the Union Transportation Line.

Qu. 329. To whom did you pay the commissions charged for the Winter Line at New York?

Ans. J. & N. Briggs.

Qu. 330. Was there any other labor charged to the expenses of the Winter Line than labor performed at New York?

Ans. Charged for labor at South Amboy.

Qu. 331. Who paid for the labor of this Winter Line at New York and South Amboy, as charged in your statements of this line?

Ans. Paid by Charles Fish, at South Amboy; by J. & N. Briggs and myself, at New York.

Qu. 332. Was the labor paid by Charles Fish at South Amboy the same labor paid by him in the business of the Union Transportation Line at South Amboy?

Ans. No; it was not.

Qu. 333. To whom did you make the payments as charged in your expense account of this Winter Line for the charter of the

barges and schooners carrying freights between New York and South Amboy?

Ans. I think I paid them to Mr. Anderson.

Qu. 334. Do you know, of your own knowledge, to whom you paid the charter money for the schooners and barges last named?

Ans. I know, so far as my firm belief goes, that I paid it to Mr. Anderson.

Qu. 335. To whom did you pay the wages of captains and crews of the said barges and schooners?

Ans. I paid them to the captains themselves.

Qu. 336. Where are the books of account of the New Brunswick Co., named in your answers as connected with the business of the Union Transportation Line, at the present time; I mean the answers to questions 44, 98 and 107? [Question objected to, because witness has not called those books the books of account of the New Brunswick Co.]

Ans. I do not know to what particular books you alluded.

Qu. 337. Where are the books named by you and called the entry-book, book of monthly statements, and the book of monthly accounts, and also the books called a journal and day-book, at this time?

Ans. Some of these books are in my possession in New York; the others I cannot say where they are—probably at Bordentown or Philadelphia.

Qu. 338. State which of said books are in your possession at this time?

Ans. I cannot state with certainty.

Qu. 339. At what time did you pass any of the books above named out of your possession, and to whom?

Ans. The commissioners, in 1849, had some of my books at Bordentown, which, I believe, were never returned to me.

Qu. 340. What books do you refer to in your last answer?

Ans. Some of the books named in the question.

Qu. 341. Which of said books?

Ans. Some of the entry-books.

Qu. 342. Were there any others than the entry-books; if so, name them by their titles?

Ans. I think there were some other books sent there; I cannot state certainly what they were at this time.

Qu. 343. State what books of account, by their title, are now in your possession at New York, or in any place, relating to the business of the Union Transportation Line?

Ans. I have in my possession a book, or books, containing copies of my accounts current with the New Brunswick Co.; and, I think, a book containing copies of general statements; I know of no others.

Qu. 344. To whom did you pay the amounts ascertained to be

due, as stated in the general statement, to the Camden & Amboy Railroad Co., for tolls due from the New Brunswick Co. on the freights of the Union Transportation Line?

Ans. To no one; I paid the whole amounts of the balances to Mr. Neilson.

Qu. 345. About the time when George Abbe left the business of the Union Transportation Line, was there some difficulty or dispute arising in the settlement of his account with the New Brunswick Co.? [Question objected to as irrelevant.]

Ans. I believe there was a difference of opinion as to the amount of compensation he was to receive.

Qu. 346. Was the matter last referred to settled between Mr. Abbe and the New Brunswick Co.? [Question objected to as irrelevant.]

Ans. I believe the matter was compromised between them.

Qu. 347. Did you make any payment to Mr. Abbe for his claim against said Company? [Question objected to as irrelevant.]

Ans. I had nothing to do with it.

Cross-examined.

Qu. 1. In what year did you commence your services in the Union Transportation Line?

Ans. I think I commenced in the year 1825 as a clerk.

Qu. 2. By whom were you first employed?

Ans. George Abbe.

Qu. 3. Who were your successive employers in that line?

Ans. After Mr. Abbe left the line, I was employed by the New Brunswick Co.

Qu. 4. Did Mr. Abbe carry on the said line in connection with other persons at any time?

Ans. With David Hill, of Philadelphia, and Benjamin Fish, of Trenton, under the firm of Hill, Fish & Abbe.

Qu. 5. Was that firm the proprietors of said line?

Ans. They were.

Qu. 6. How long?

Ans. I think until the year 1833 or 1834.

Qu. 7. When did the New Brunswick Co. become proprietors of said line?

Ans. The 1st of January, 1835.

Qu. 8. Were not Hill, Fish & Abbe agents of the New Brunswick Co. for a short period after said Company became the proprietors of said line?

Ans. They were.

Qu. 9. Did you still continue with Mr. Abbe during that agency?

Ans. I did.

Qu. 10. Did you become agent for the New Brunswick Co. of said line in New York, when Hill, Fish & Abbe retired?

Ans. I did, in fact, although not formally appointed.

Qu. 11. Did you do the cooperage in New York required for the goods of the line, as well while Hill, Fish & Abbe were the proprietors thereof, as after the New Brunswick Co. became the proprietors of said line?

Ans. Yes.

Qu. 12. Did you do such cooperage on the same terms, or in the same manner, while Hill, Fish & Abbe owned the line as you did after, and while the New Brunswick Co. owned the line?

Ans. It was carried on in the same way and on the same terms.

Qu. 13. Was the cooperage, or anything derived therefrom, any part of your compensation, as an agent of the New Brunswick Co.?

Ans. I considered it so.

Qu. 14. Was it not an entirely private matter of your own, as much so as if any other person had done that business instead of yourself?

Ans. I always looked upon it in that light.

Qu. 15. In saying that you considered it as a part of your compensation as agent, do you mean anything more than that some profit was derived from it?

Ans. I considered the profits derived from that business as a part of my pay for services rendered.

Qu. 16. Do you mean by that to say that you were accountable to the New Brunswick Co., or to any other person, for those profits?

Ans. I do not.

Qu. 17. Were you so accountable?

Ans. I felt no accountability or responsibility to any person or persons, for the money thus received.

Qu. 18. Were you so accountable?

Ans. I was not.

Qu. 19. Was Edwin A. Stevens, whilst the New Brunswick Co. owned the Union Transportation Line, treasurer of the Camden & Amboy Railroad Co.?

Ans. I believe he was, for a part or the whole of the time.

20. When you made the special deposits you have mentioned in your direct examination, to his credit as treasurer, did you not understand such deposits to have been made to his credit as treasurer of said Railroad Company?

Ans. I did, certainly.

21. Were not large sums of money constantly accruing due from the New Brunswick Co. to the said Railroad Co., for tolls and charter of steamboats?

Ans. Yes.

22. Did you, and did Messrs. Freeman and Fish, account to the New Brunswick Co. for all the proceeds of the Railroad Transpor-

tation business, which accrued during the time you were respectively the agents thereof, to the best of your knowledge and belief?

Ans. I accounted, certainly, for all that was in my hands, and think and believe that Messrs. Fish and Freeman paid these balances promptly and in full.

23. In what form did you make up your account current, on loose sheets, or in what other mode?

Ans. They were made up on loose foolscap sheets of paper.

24. Were they in that form presented for settlement to the executive committee or officers of the New Brunswick Co.?

Ans. They were presented and examined in that form.

25. Were your original vouchers presented with the said account current at the settlement thereof?

Ans. They were, always.

26. Was your book or books of accounts current, or current accounts, an original, or a copy of the account current before named, so made out on loose sheets, as aforesaid?

Ans. The book was a copy of the original account.

27. When was it usually copied, before or after settlement?

Ans. Always after the meeting for settlement, when the original account had been examined and passed.

28. What became of the original account?

Ans. It was put into the hands of Mr. Anderson, generally, the book-keeper of the New Brunswick Co.

29. What was done with the vouchers?

Ans. They were filed with the account in Mr. Anderson's office.

30. Did not Mr. Anderson keep all the accounts of the Railroad Transportation business, as well so much thereof as was transacted under your agency as under the agency of the other agents, in the Company's books kept by him, from the time he was appointed book keeper?

Ans. I believe that he did.

31. Did you not always so understand the course of the business to be?

Ans. Yes.

32. Were not the books kept by Mr. Anderson considered and looked upon as the Company books?

Ans. They were.

33. Who kept those books before Mr. Anderson was appointed book-keeper of the Company?

Ans. They were under the supervision of Mr. Swan; I don't know who kept them; I think Mr. William Ludlow kept them.

34. Were the books which were kept in your office considered the Company books, or were they looked upon as your books, as agent?

Ans. They were never called or considered Company books, but were kept for my own convenience and safety.

35. Were all the expenditures which were charged in your ac-

count, whilst you were agent for the New Brunswick Co., actually and *bona fide* made, to the best of your knowledge and belief?

Ans. They were, and vouchers produced for each charge.

36. Were all your receipts and expenditures, in your belief and to the best of your knowledge, entered in the books of the Company, as kept by Mr. Anderson?

Ans. I believe, from an occasional personal examination of the books, that all items of receipt and expenditure were minutely and correctly entered by Mr. Anderson.

37. Were there not other expenditures made by the New Brunswick Co., in reference to the Railroad Transportation business, other than such as were defrayed by Messrs. Freeman, Fish and yourself?

Ans. There may have been others, and probably were, but I can speak positively only of those included in our own accounts.

38. Can you name the different steamboats which were employed in carrying goods between New York and South Amboy, in the Union Transportation Line, whilst the New Brunswick Co. owned said line?

Ans. Different boats, at different times: the Thistle, Swan, New York, Independence, and I believe the Transport the latter part of the time; but of this I am not certain.

39. During that period was more than one boat used in said business at one time?

Ans. During fruit seasons, two boats were generally run of those above named, or an additional boat was chartered for the purpose.

40. Which were the originals, in your office, the way-bills or the entry-books?

Ans. The entry-books.

41. Were they exact duplicates of each other when the way-bills were sent from your office?

Ans. They were, with the exception of clerical errors, sometimes.

42. Were they made up pari passu?

Ans. Yes, or very shortly afterwards; as soon as the clerk could make them up.

43. Were they not very voluminous?

Ans. They were during the business seasons of the year.

44. How many sheets would be comprised in one way-bill?

Ans. 15 to 25 flat-cap sheets.

45. Was there not one way-bill for each day?

Ans. There was, Sundays excepted.

46. Were the journal and day-book, spoken of by you, anything more than a memorandum of the amounts of freights to be collected from different persons?

Ans. I think, upon recollection, that these books, so named, were not in use until after April, 1846.

Adjourned to to-morrow, at 10 a. m.

Friday, 13th May, 1853, 10 a. m.

Present as before.

47. During what period of your agency aforesaid did you have a head of expenditure for steamboat pay-roll; or during what period did you pay for the captain and hands of the steamboats?

Ans. I believe it was subsequent to the year 1841, but cannot state definitely.

48. Who or what parties had defrayed that head of expenditure prior to the time you commenced doing so?

Ans. I do not know.

49. Did you understand that a new arrangement was made about that period, in reference to that matter?

Ans. I suppose a new arrangement was made, from the fact of my receiving instructions to insert these charges in my account.

50. Were the disbursements made on that account by you embraced, and did they appear in your monthly accounts current, and so returned to Mr. Anderson?

Ans. Yes.

51. Were they, to the best of your knowledge and belief, duly entered in his books aforesaid?

Ans. I believe they were so entered.

52. Whilst the New Brunswick Company had the transportation business, did said company always have a transportation train of cars, to themselves, for that business?

Ans. They had a train, or as many trains as were requisite to do the business.

53. Did said Company, or the Railroad Company, furnish the engineers or locomotives for such trains?

Ans. They were furnished by the Railroad Company.

54. Which company paid the engineers and provided the fuel for such engines?

Ans. The Railroad Company, I believe.

55. For what period of time were conductors' and brakeman's wages paid by you?

Ans. I think for 4 or five years previous to April, 1846.

56. Who usually examined your monthly accounts besides, or under the direction of the executive committee?

Ans. Benjamin Fish and A. S. Neilson, treasurer of the New Brunswick Co.

57. What other persons besides E. A. Stevens and John R. Thomson usually attended the monthly settlements at Bordentown, connected with the New Brunswick Co. and the Railroad Co., in the capacity of directors, or members of the executive committees of either of those companies?

Ans. Mr. James Neilson, who was also a member of the executive committee of the New Brunswick Co., Robert L. Stevens,

Robert F. Stockton, were generally at the meetings; others of the directors attended, but not always.

58. Were not the boards of directors of both of said Companies always represented at said meetings?

Ans. They were, always.

59. Were not the accounts presented for settlement at those montly meetings settled and arranged under the sanction of the directors of both said companies?

Ans. They were.

60. Was not the mode of settling the mutual accounts between the said two companies, and the accounts of the business and expenditures of the lines, fully known to, acquiesced in, and approved by the respective directors and executive committees of both the said companies, to the best of your knowledge and belief?

Ans. I believe the mode of settlements, and the results of each month's work, were known by the directors of each company, and, of course, approved by them, as is shown by their passing the accounts.

61. Were you a stockholder in the New Brunswick Company?

Ans. I was.

62. During what period were you such stockholder?

Ans. During all the time the New Brunswick Company were proprietors of the Union Transportation Line.

63. Who were the largest stockholders in said Company?

Ans. I believe that Robert F. Stockton, the Messrs. Stevens and Mr. James Neilson, were the largest stockholders, so far as I am informed.

64. Was not John Potter a stockholder?

Ans. I think he was; I had forgotten.

65. What connection did he bear to Robert F. Stockton?

Ans. He was the father-in-law of Mr. Stockton.

66. Did the gentlemen you have now named own a majority of the stock of the New Brunswick Company?

Ans. A large majority; the principal part of it, I believe.

67. Who paid to the Railroad Company the tolls and charter of steamboats for the New Brunswick Company?

Ans. The treasurer, Mr. A. S. Neilson, I believe.

68. Whilst the New Brunswick Company owned the Union Transportation Line, were not the steamboats used by them therein between New York and South Amboy, generally under their entire control?

Ans. I always understood it so.

69. Was not one boat, at least, always kept by them regularly under their control for that business?

Ans. Yes.

70. When other boats, besides the regular boat, were used, did

the said Company always have the entire control and use of such additional boats?

Ans. Always, except when freight was sent by the passenger boats of the Camden & Amboy Railroad Company, which was sometimes done when there was a press of business.

71. What was the name of the regular transportation steamboat used at the time you first became agent?

Ans. The steamboat Swan, I think.

72. What others were used as regular boats in the line whilst you were agent of the New Brunswick Company?

Ans. The steamboat Transport was used as a regular freight boat, after the Swan was withdrawn.

73. Was not the Thistle used as a regular boat in the line?

Ans. She may have been used in the early part of the time named, as a regular boat.

74. Who were the owners of these boats, as you understood?

Ans. The Camden & Amboy Railroad Company.

75. Did you prepare or present at the monthly settlements, any statement containing your disbursements, other than the account current before mentioned, except so far as such disbursements appeared in the general statement?

Ans. I did not.

76. Were not the general statement and the copies thereof usually made by filling up printed blanks prepared for the purpose?

Ans. They were.

77. When was this general statement made?

Ans. After the results of each month's work were ascertained, and previous to the monthly meetings.

78. Did not the books of the Company, as kept by Mr. Anderson, contain all that was contained in these general statements, and much more in detail?

Ans. The accounts and statements were dissected by Mr. Anderson, and entered in the Company's books under appropriate heads, and very explicitly, so far as I know and believe, by personal examination of the books.

79. Did not the disbursements made by you, and Freeman, and Fish, appear in total sums only in the general statement?

Ans. Yes.

80. Were not such disbursements entered in detail, item by item, in the Company's books, as kept by Mr. Anderson?

Ans. They were.

81. When you state that the general statement showed the whole amount of receipts and disbursements of the line for the previous month, do you mean anything more than the disbursements made by Freeman, Fish and yourself?

Ans. Of course, I do not.

82. Then this general statement did not contain disbursements made in relation to the business of the line by other agents of the Company, if any such were made?

Ans. It did not.

83. Who examined your accounts during the period prior to the time you began to attend the meetings at Bordentown?

Ans. The accounts were compared among ourselves, and when found to agree, were returned, I believe, to the office in New York; but by whom examined, I cannot say.

84. Did you not regularly attend the monthly meetings for settlement at Bordentown for several years prior to 1846?

Ans. I did.

85. For how many years should you judge you did so?

Ans. Probably 5 or 6 years.

86. What position did Mr. Hager occupy, that rendered it convenient for you to send remittances by him to A. S. Neilson, when you did so send them?

Ans. He was clerk of the steamboat Raritan, running to New Brunswick, and owned by the New Brunswick Company.

87. Did you ever inform him, or did he understand what it was, or what the nature of the enclosure was, which you thus sent by him?

Ans. I presume Mr. Hager understood the nature of the documents sent by him to Mr. Neilson, as it is my custom to make known to messengers when I entrust valuable papers with them for delivery.

88. During what period of your agency was it that such remittances were sent by you, through Mr. Hager?

Ans. During the period of 3 or 4 years previous to 1846.

89. Were all the receipts derived from the carriage of the express crates, and from every other source of income connected with the railroad transportation business, entered on the way-bills, and accounted for by you?

Ans. All items of receipts from every source were either credited on the way-bills, and included in the abstracts made from such way-bills, or were included in the credit side of my account current and paid over to the Company.

90. Were the receipts and disbursements of the Winter Line settled, and the accounts thereof returned to Mr. Anderson to be entered in his books, in the same manner as was done with regard to the regular business of the Union Transportation Line?

Ans. Yes, with this difference: The accounts of the Winter Line business were not generally made up and returned until the close of said winter business for the season, instead of being made up monthly.

91. When you paid to Mr. Anderson for the charter of barges and schooners in that line, did you understand that he received

the money paid to him for that purpose, as agent of the New Brunswick Company?

Ans. Certainly.

92. Were the goods of that line carried in separate trains on the railroad?

Ans. In separate cars, and, I believe, generally in separate trains from the regular goods.

93. You say you believe the balance of earnings made by the Winter Line was paid to the Railroad Company; are you sure that the entire balance was so paid, or was not a small balance usually retained by the New Brunswick Company?

Ans. From recollection, I believe there was a small amount left, which was not paid to the Railroad Company, but which was paid to the treasurer of the New Brunswick Company.

94. Did the amount so received by the Railroad Company equal the usual tolls due said Company on regular goods by the ton?

Ans. The amount did not exceed one quarter or one-third the sum paid per ton for tolls to the Railroad Company on regular goods.

95. What was the object of starting and keeping up this Winter Line?

Ans. The object was, I believe, to furnish facilities to merchants and others, who were sending goods through the canal in the season of navigation, in a cheap, safe, and expeditious manner, during the winter months, and for retaining their custom for the ensuing season.

96. Was not this object of much importance to the canal lines, whether they made anything by the operation directly or not?

Ans. Most undoubtedly.

97. About what time was it that George Abbe left the business of the Union Transportation Line?

Ans. I think about 1835 or 1836.

Direct Examination resumed.

1. When you say, in your cross-examination, that the original accounts and vouchers were given to Mr. Anderson, do you mean to say the same were given to him by you, or by whom do you mean they were so given him, and when?

Ans. They were given to Mr. Anderson myself after the meetings.

2. When you say in your cross-examination that the books of the line were kept for your own convenience and safety, do you mean your own convenience and safety in transacting the business of the line for the New Brunswick Company, and in which books the receipts and disbursements of the line were entered?

Ans. My meaning was, that I kept these books for reference,

in case bills should be presented against the New Brunswick Company, which might have been already paid; and also as evidence of my having paid out moneys per account of the New Brunswick Company, and rendered vouchers therefor to them.

3. When you say, in answer to question 36 of your cross-examination, that upon an occasional examination of the books kept by Mr. Anderson, that the expenses were entered therein, state what you mean, and how frequent the occasional examinations to which you refer were made by you.

Ans. I cannot state how often, nor how frequently; I have looked into these books, but have done so repeatedly at the request of Mr. Anderson, for the purpose of explaining particular items charged in my own account, or in those of Mr. Freeman and Fish.

4. When you say, in your cross-examination, that other expenses than those charged by Freeman, Fish, and yourself probably occurred, state what other probable expenses did occur, if any.

Ans. What I stated was a matter of opinion, and not of knowledge; and, of course, I cannot give items.

5. Then do you mean to say that you do not know, of your own knowledge, of any other expenses of the line than those which were accounted for by Freeman, Fish, and yourself at the settlements?

Ans. I have no personal knowledge of any other expenses.

6. You say in your cross-examination, that several steamboats were used in the business of the line at different periods; were the freights of these steamboats accounted for to the New Brunswick Co., and the tolls of such freights paid for to the Camden and Amboy Railroad Co.?

Ans. They were.

Adjourned for dinner.

7. You say in your cross-examination that you suppose a new arrangement was made, from the fact of your receiving instructions; state what those instructions were to which you alluded, and what you know of your own knowledge, as to the new arrangement referred to in answer to question 49.

Ans. These instructions were to pay and charge in my account the two items referred to in my answer to question 49, on the cross-examination. I have no knowledge of any new arrangement, except as inferred from these instructions.

8. When you say in your cross-examination that the accounts presented for settlement were settled and arranged under the sanction of the directors of both Companies, were not the directors referred to by you the same identical persons?

Ans. Some of the gentlemen alluded to were directors in both boards.

9. When you say in your cross-examination that the steamboats used by the New Brunswick Co., in the Union Transportation Line, were under the control of the New Brunswick Co., were the earnings of said boats under the control of said Company; I mean the earnings other than the amount paid the Railroad Company for tolls?

Ans. The boats employed in carrying goods for the New Brunswick Co. were under the control of that Company or its agents, so far as the hours of starting, the amount of goods to be carried by such boats, and other incidental matters pertaining to the prompt and correct transaction of the freighting business was concerned. This is what I mean by the boats being under the control of the New Brunswick Co. I had no reference to the earnings of the boat or boats.

10. Had you any reference to the expenditures incurred by the boats above named?

Ans. I had not.

11. In your cross-examination you say that the accounts, prior to the time you began to attend the meetings at Bordentown, were compared among yourselves, and when found to agree were returned, you believe, to the office in New York. Can you say by whom they were returned to such office?

I think I returned my own papers to Mr. Swan or to Mr. Anderson. I suppose the papers of Messrs. Fish and Freeman were forwarded in some way to Mr. Swan or to Mr. Anderson, as they had them in their possession, but by whom I don't know.

12. Why do you say in your cross-examination that you presumed Mr. Hager understood the nature of the documents sent by him to Mr. Neilson, and did you at any time state to Mr. Hager that such papers related to the monthly settlements of the business of the line?

Ans. For the reasons given in my answer to question 87 of the cross-examination, I said what I did. I may not have informed Mr. Hager of the particular contents or value of any documents sent by his hands to Mr. Neilson, as it was unnecessary that he should know all the particulars.

13. Have you not said in your direct examination that the balances of the receipts over expenses of the Winter Line were paid or to be paid to the Railroad Co. for tolls on the freights of said line, and that the same were paid over by you to A. S. Neilson? Do you mean to say in your cross-examination that there was an amount of receipts of this Winter Line over expenses, besides the amount paid to the Railroad Co. for tolls of said line, or what do you mean?

Ans. The whole amount of surplus after paying expenses of the Winter Line, was paid over by me to Mr. A. S. Neilson; but in making up the general statement, it was so arranged that a small

amount of said surplus should be retained by the New Brunswick Co. for the purpose of meeting any unsettled claims pertaining to this particular branch of the business, and was not, as I believe, paid to the Camden and Amboy Railrail Co. I believe that the principal amount of such surplus was paid to the Railroad Co.

14. For how long a period were these small balances of the Winter Line set aside and paid to the New Brunswick Co., at the settlement of this Winter Line?

Ans. For every winter in which this business was done, as near as I can recollect. The number of years I cannot state from memory.

15. What was the probable amount of those small balances retained by the New Brunswick Co. from the business of this Winter Line, for each year?

Ans. From 1 to 3 or 400 dollars, probably.

Cross-examination resumed.

1. You say that you have no personal knowledge of any other expenses of the line, except those accounted for to Freeman, Fish and yourself; pray, were not the tolls paid to the Railroad Co. an expense of that line, paid by the New Brunswick Co. therein?

Ans. I supposed that any person at all conversant with the matters now under consideration would take that for granted, without being told by me.

2. Were you entirely cognizant of the manner in which, and terms by which the two Companies, viz., the New Brunswick Co. and the Railroad Co., settled and arranged all the various matters and mutual accounts that arose out of the transaction of the business of the line?

Ans. I was acquainted with the general arrangement of these matters, and with the mode in which their ordinary business transactions were settled; but cannot say that I knew about all their business relations in reference to the line.

Circuit Court of the United States, district of New Jersey.—In Equity.

JOHN D. HAGER vs. JOHN R. THOMSON and others. } On Bill, &c.—Examination, March 9th, 1853.

Present as before.

SAMUEL THOMPSON, sworn for complainant.

Qu. 1. Were you employed by the New Brunswick Co.? And if so, when did such employment commence, and how long did it continue, and at what place or places were you so employed?

Ans. I was employed by said Company. Such employment commenced in 1838, I believe. It continued until the winter of

1846–1847, or rather, I believe, till the 1st of April, 1847. I was so employed at Philadelphia.

2. What was the nature of such employment, and the salaries received by you from said Company?

Ans. I was freight book-keeper, at the salary of $1,000 a year.

3. In what freight lines of said Company did you keep the freight-books of said Company? [Objected to as taking for granted what does not appear.]

Question No. 3 waived.

4. As such freight book-keeper, what books did you keep?

Ans. I kept what we termed a Joint Account Book, being an abstract of the whole of the freighting business.

5. What freighting business do you mean; by whom was it carried on?

Ans. By canal lines between Philadelphia and New York, called the Merchants' and Swiftsure Lines.

6. Who were the proprietors of the said lines?

Ans. When I first commenced in that capacity, the New Brunswick Co., I think, were half owners of the lines; and C. King & Co., of Philadelphia, and I cannot recollect, but I believe it was James Schott & Co., of New York, were the other quarter owners.

7. Did the New Brunswick Co. become the sole proprietors of said lines; and if so, when?

Ans. They did become sole proprietors. It has been so long that I cannot recollect the time.

8. When you left the employ of the New Brunswick Co., on or about the 1st of April, 1847, in whose employment did you go? [Question objected to, because it relates to a period of time in which the complainant claims no interest.]

Ans. I went into the firm of Wm. M. Baird & Co.

9. How long did you remain in that firm, and what was their business? [Question objected to for the same reason as above.]

Ans. I am a member still of the firm, and we have conducted a freighting business.

10. What do you mean by the whole of the freighting business, in your answer to the 4th question?

Ans. I mean it was an abstract of all the freights carried by those lines between Philadelphia and New York.

11. Did the joint account-book contain disbursements as well as receipts?

Ans. It did.

12. Do you mean that said book contained all the disbursements of the said Merchants' and Swiftsure Lines?

Ans. It contained all incident to the current expenses of running the lines, but did not of repairs of the barges; neither did it contain my salary.

13. Was there more than one such joint account-book; if yes, how many?

Ans. There was one at each office, of Philadelphia and New York.

14. Do you mean to be understood as saying that there was only one such joint account-book in the New Brunswick Co.'s office in Philadelphia, during all the time you were employed by them and their partners, and subsequently by the New Brunswick Co.?

Ans. There never was but one, to my knowledge, belonging to the Merchants' and Swiftsure Lines, except when one book would be full another would be supplied.

15. How many of these joint account-books were used while you were so employed, as aforesaid, in the Merchants' and Swiftsure Lines?

Ans. I cannot recollect.

16. State the number of said books or volumes, as nearly as you can, according to the best of your recollection or belief.

Ans. I cannot say positively, or with any degree of certainty; there may have been 4 or 5 at the Philadelphia end.

17. What is the size of one of said volumes?

Ans. I cannot say the size; they were books from an inch to an inch and a half thick, and about 10 by 14 inches in size, as near as I can recollect.

18. What were the entries made in these books?

Ans. On the credit side was an abstract, from the manifest books, of all the freights carried; on the debit side there was a variety of headings, such as canal tolls, steam-towing, horse-towing, captain's wages, labor, commissions and dividend; that is all I can recollect, and a head of sundries. They may have been other headings to the account.

19. You say that these books contained, on the credit side, an abstract from the manifest books; was this abstract a sort of posting of the manifest book, or books, to the joint account-book, or what was it?

Ans. It was an abstract of all the freights, and a posting of the manifest books.

20. Did this joint account-book, then, correspond to what, among merchants, is commonly called a ledger?

Ans. I am no book-keeper; I suppose it would be; I am not a mercantile book-keeper.

21. Did you keep or make entries, either occasionally or otherwise, in the manifest books?

Ans. I occasionally did make entries in the manifest book, but not as a general thing.

22. What were these manifest books, and from what were they made?

Ans. They were entries of the charges of freight carried by the barges.

[The witness here explains, and says that when he first went

there it was only the Merchants' Line; the Swiftsure Line was established afterwards; he does not recollect the year, but believes it was about in 1840 or 1841.]

23. What barges, and in what line or lines were they used to carry cargoes of freight named in your answer to question 22?

Ans. *In* do not recollect the names of all the barges; they carried the freight in the Merchants' and Swiftsure Lines.

24. Whose barges were they?

Ans. When I first commenced there, they were one-half of them the New Brunswick Co.'s, I believe, at different periods of time; the other half belonged to, first, McHenry & Co., and Schott & Co., and to King & Co.

25. Did the Merchants' and Swiftsure Lines carry any freight other than such as was carried in these barges?

Ans. Not to my knowledge.

26. Then, are we to understand you that these manifest books contained the full account of all the freight that was transported from Philadelphia by the Merchants' and Swiftsure Lines?

Ans. They did, to the best of my knowledge, and I have no doubt that they contained the whole of the freight on board of each barge.

27. Answer the latter part of the 22d question, which is, from what were they, i. e., the manifest books, made?

Ans. They were made by entries of freight, as it was put on board the boats?

28. Were they made, either in the whole or in part, from any other book, paper, writing, or any other document, either printed or written, or partly printed and partly written?

Ans. They were made by a slip receipt, on which we granted a bill of lading; the slip was given on the wharf, by the clerk, to the drayman, who brought it to the office, upon which he received his bill of lading.

29. Were these manifest books the only record of a permanent kind kept in your office, of the freights sent by the said lines?

Ans. Those manifest books and the joint account-books were, I believe, the only permanent books of entry of the freighting business.

30. What was the size, as nearly as you can come at it, of the said manifest books?

Ans. They varied in thickness considerably; when closed up, they were perhaps 10 by 12 inches in size; in thickness they were from an inch and a half to two and a half.

31. Were they and the joint account-books bound books?

Ans. They were.

32. How many in number of said manifest books were used in your office in the carrying on of the said business of the said Merchants' and Swiftsure Lines, while you were there?

Ans. It would be but guess-work with me, so long a time having elapsed; I cannot say, with any degree of accuracy, how many; I don't recollect; I know that some of them were burnt years ago, at the time of the large fire on the wharves above Chestnut street.

33. About how many pages of said books were ordinarily used, as nearly as you can recollect and now suppose, in entering an average cargo of freight?

Ans. I should think that an average cargo would be about 2½ pages.

34. Do you mean, by a page, the size of a book when closed, or do you mean the size of the book when opened, and showing what, in ordinary language, is called two pages?

Ans. I mean, by one page, both sides of the book when it lies open, and what, in ordinary language, is called two pages; the entries commenced on the left hand side when the book was open, and were carried clear across both pages. There was a printed heading along across the top of the book as it lay open, leaving a blank for the name of the barge and the date when loaded; below the printed heading the pages were divided off into columns, for the different specifications of each entry; the head of each column has a printed title.

35. According to the best of your recollection and belief, what was the average number of cargoes sent from Philadelphia by said Merchants' and Swiftsure Lines per week or month, during any one year, while the New Brunswick Company were the proprietors in whole or in part of said lines? Give us such an estimate as you best can.

Ans. It would be impossible for me to arrive at any estimate satisfactory from recollection. The freighting business varied so much in different years, at different periods of time, and the length of time has been so great, it makes it quite impossible for me to form any estimate of the number.

36. As a usual occurrence, did the Merchants' and Swiftsure Lines send as many as 2 cargoes per week from Philadelphia, on the average? Answer according to your recollection or belief, or present impression.

Ans. Yes, more than that, I should think.

37. Did they send 4 cargoes per week?

Ans. Some period of the time they did not, I should think.

38. Did they, in any periods of the time, send more than 4 cargoes per week?

Ans. I think they may have done so.

39. How many barges did they usually employ?

Ans. At the first of my time in the office I believe there were 16 barges belonging to the whole concern of the joint partners;

and I believe, up to the time of 1847, there were from 18 to 21 barges—I cannot recollect the number.

40. As a general thing were these barges pretty constantly employed, except when occasionally repairing?

Ans. They were; almost at any or all times, however, some of them would be repairing, and in the summer time there was a slack, dull season of the year.

41. Were the barges usually overhauled and repaired at or about the time of the closing of canal navigation and during the winter?

Ans. All heavy repairs, such as re-building, was done during the close of the canal; but very frequently, and as a general rule, the painting and repairs of upper works was left for summer, during the slack season of the year for freighting, when one and two barges would be taken off the line at a time and repaired.

42. Did the manifest books that you have seen used in the business of the said lines form a considerable bulk, and was there not a considerable number of them?

Ans. Yes; there would be quite a number of them—I could not say how many—and form a considerable bulk. It would be impossible for me to say now what number or what bulk they would make.

43. You have stated in effect that a number of the manifest books were destroyed by fire; when was this?

Ans. I cannot recollect the year. It was when King & Co. were agents. I think it was between 1839 and 1842. I recollect the fire distinctly, but I cannot recollect the exact time.

44. In whose store or office were the books when they were burned?

Ans. In C. King & Co.'s, who were agents and part owners of the line.

45. Were you employed in that store at the time, or where was your place of business?

Ans. That was my place at the time, and I was employed by the New Brunswick Company.

46. Do you remember when the New Brunswick Company became the sole proprietors of said lines? And if so, state the time, or as near as you can.

Ans. I cannot recollect positively the time. I think it must have been about the year 1842.

47. When the New Brunswick Company became the sole proprietors, did they remove their office, or had it been removed before; if yes, when and where to?

Ans. I cannot recollect the time that they moved, but did not remove from the building that had been occupied by King & Co., until after they became the sole proprietors.

48. The manifest books of what year or years were burned?

Ans. I cannot say.

49. Were the books that were burned, the books then in use, or which had shortly before been in use, or which had been put away as not being useful in the business except only occasionally, or for safe keeping?

Ans. As near as I can recollect, they were both; books that had been put up in the loft, third story, and also some books then in use.

50. Specify, if you can, the books then in use that were burned in said fire.

Ans. They were manifest books, but I cannot particularize the kind or number.

51. Was the manifest book in which entries were then making of the business of the lines at the time of said fire burned?

Ans. I cannot recollect.

52. Were any of the joint account-books burned in said fire?

Ans. I cannot say whether they were or not. There was none to my knowledge burned.

53. In the progress of the business after the fire, was there any inconvenience encountered or experienced for want of any joint account-book?

Ans. I don't know that there was any inconvenience for want of a joint account-book, as I do not know that there was any joint account-book burned; but think there was some inconvenience to the agents and part owners for a time in the absence of some of the manifest books that were burned.

54. Were way-bills of cargoes sent from Philadelphia made out and sent with each cargo, or in some other way to the place of delivery of the cargoes; if yes, from what book, document, paper, or other writing, or thing, were such way-bills made out?

Ans. A way-bill was generally made out upon a loose sheet, and entered in a book, the footings in dollars and cents of each made to agree; and the loose sheet or sheets was sent to New by the mail, as a general rule. The way-bill was made from slip receipts given by the receiving clerk on the wharf. The entries on the way-bill and on the manifest book were duplicates of each other, and made up at the same time.

55. Were the loose sheet or sheets named in the last answer the way-bill?

Ans. They were.

56. What book named in the last answer but one was the way-bills entered into?

Ans. In the manifest book.

57. So far as you know and believe, was the same method of doing the business of said lines adopted and pursued in New York, as that used in Philadelphia? [Question objected to.]

Ans. I think much the same.

58. Did you receive at the office in Philadelphia, with the goods and cargoes sent from New York, or in some way, the way-bills for the same, of the same kind and description as those that were sent with or for cargoes sent from Philadelphia?

Ans. I did not receive them. The several agents of the lines did; and I always had access to them.

59. Each office, then, in New York and Philadelphia, knew all the business done in each; are we so to understand it?

Ans. They did; I think they did.

60. Were there monthly settlements of the business of the said lines made, with whom, and where?

Ans. On the second Monday of each month at Bordentown, as a general rule, the agents taking their accounts there, and meeting Messrs. Neilsons and Mr. E. A. Stevens, John R. Thomson, and Benjamin Fish, there settled the accounts for the previous month.

61. Was a statement made at such settlements, showing all the receipts of the business, and disbursements thereof?

Ans. There was.

62. Were the statements of such settlements entered in a book? [Question objected to, as leading.]

Ans. Not to my knowledge.

63. Did the joint account-book show the results of such settlements?

Ans. It did.

64. Previous to such monthly settlements, were statements made out by you at Philadelphia, showing the entire business of the Merchants' and Swiftsure Lines for the month preceding?

Ans. Nothing but what appeared in the joint account-book.

65. Were statements made out at Philadelphia by you, showing the business of the Merchants' and Swiftsure Lines for each monthly settlement?

Ans. A portion of the time there was, after the accounts had been examined at Bordentown, and found correct.

66. Were such statements made out previous to the regular monthly settlements at Bordentown?

Ans. Not to my recollection or knowledge.

67. Were you examined as a witness before the commissioners appointed by the legislature of New Jersey, to examine the affairs of the Joint Companies at Bordentown, in 1849?

Ans. I was.

68. In that examination did you say that the accounts for settlement of the monthly business of these lines were made up in Philadelphia by yourself? [Question objected to, as irrelevant, and as improper to be put to the witness of the party.]

Ans. I cannot recollect what I said then; I may have said so.

69. You say in the last answer, in substance, that you do not recollect that at Bordentown, before the said commissioners, you

stated that the accounts for settlement of the monthly business of these lines were made up by yourself in Philadelphia, though you may have said so; how are you now able to answer question 66 as you have? [Question objected to.]

Ans. I don't understand that; I cannot answer.

70. From your immediate connection with the business of these lines at Philadelphia, do you mean to say that there were no monthly statements prepared for that end of the line previous to the settlements?

Ans. There was no statement to my knowledge previous to the settlement, other than what I have before stated appeared in the joint account-book, which was taken there for examination and settlement.

71. In your last answer, you say the joint account-book was taken there for examination and settlement; what do you mean by "there?"

Ans. At Bordentown.

72. Where are those joint account-books?

Ans. I cannot say.

73. Do you know?

Ans. I do not.

74. When and where did you see them last?

Ans. At Bordentown I saw them last, in 1848 or 1849.

75. When had you the joint account-books in your possession last?

Ans. At Bordentown, when I saw them there.

76. Where are the manifest books and way-bills?

Ans. Many of them are at Bordentown; that is the last place I saw them, at the time I have mentioned; I mean to say that they were there when I last saw them.

77. Have you had the joint account-book and manifest books of said lines, or any one or more of them, in your possession or under your control at any time?

Ans. I had them in my possession of the Philadelphia end.

78. When did you give up the possession of said books, and to whom did you give up such possession? [Question objected to.]

Ans. In 1848 or 1849, I gave them up at Bordentown, to Mr. E. A. Stevens or Mr. John R. Thomson; I don't know that I could particularize any other ones.

79. Were there any other books of the New Brunswick Company at that time and place, or at any other time and place, given up by you to the said persons in the last answer named, or to any other person or persons? If yes, state the time as near as you can, and the place and the person or persons.

Ans. There was no other.

80. In your answer to question 18, you have stated that in the credit side of the joint account-book was an abstract of all the freights carried; did said credit side contain anything else?

Ans. Occasionally it did. In case of a collection of wharfage, or any small matter received by the line, that did not appear on the footings of the manifest. Any such amounts I think would be trifling at any time.

81. Do you mean that the credit side, showing all the freights carried, in the joint account-book, showed the cash actually received?

Ans. It showed more than the cash received in many instances, as the entry on the joint account-book was made from the manifest before the freights would be actually collected. When collected, sometimes there would be found errors—small errors—for which we would have to make a deduction from the freight-bill, and charge on the debit side.

82. If goods were sent to be forwarded to a place beyond Philadelphia, west or south, with the freight unpaid, to Philadelphia from New York, or from any place beyond New York, and such goods were delivered for transportation to their place of destination to another Company, or to other persons, how did you collect the unpaid freights and charges due up to the time of their arrival in Philadelphia?

Ans. We collected said freights and charges of the line or lines by which we forwarded the goods.

83. Were the moneys for such freights and charges credited in said joint account-book?

Ans. Not in the form in which they were collected; the whole of the footing of the manifest was credited in the joint account-book, which included any freight to be fowarded.

84. Do you mean that all the charges that may have been paid upon goods in New York, and also the freight thence to Philadelphia, were credited in the joint account-book, and produced at the settlements.

Ans. What we term "charges" is money advanced by an agent in New York, and collected by the agents in Philadelphia; does not appear in the joint account-book; it is the freights only that appear there. The agents collecting these charges reimburse the one that paid it.

85. Do you mean to be understood that neither the debits for moneys paid, or credits for moneys received on account of charges paid out, or repaid, appear in the joint account-books in any way?

Ans. They do not appear on the joint account-book.

86. Who kept the account of "charges," paid and repaid in Philadelphia, on account of goods that were sent to Philadelphia to be forwarded thence?

Ans. The agents by their clerks.

87. We speak now of the Merchants' and Swiftsure Lines; who were the agents and clerks referred to in your last answer?

Ans. There have been so many, and the time so long, that I cannot enumerate them.

88. Mention the names of such agents as you remember.

Ans. C. King & Co., Henry Wilson, Armor Patton, R. F. Loper, Loper & Baird, in Philadelphia; in New York, McHenry & Co., Schott & Co., Thomson & Neilson, J. & N. Briggs, Wm. H. Thomson. I am not clear that McHenry & Co. were agents after I went into the Canal Line.

89. Do you mean that the persons named in the last answer were the agents of the New Brunswick Co. who advanced the "charges" named in answer to question 84, and who collected and received the same back? [Question objected to as leading.]

Ans. The agents and part owners collected these moneys and accounted to each other for the same, and the agents I have before named were the persons who collected the money at different periods of time. All those agents I have named advanced those moneys.

90. Was there any account kept of the advances and returns of said moneys, which was posted or brought in the said joint account-books, or in the said monthly settlements?

Ans. The "charges" never appeared in the joint account-books, or in the settlements.

91. Are you to be understood, then, as saying that this account and matter of "charges" was an account only between different agents, in which the New Brunswick Co. had no interest?

Ans. It was a matter entirely between the agents; and the New Brunswick Co. had no interest in it.

92. You have stated that the debit side of the joint account-book had a variety of headings, one of which was canal tolls; does this heading only embrace the charges for canal tolls in the strict sense of the words?

Ans. I don't know how to answer that; I only know that it is only canal tolls: it contains nothing only canal tolls.

Thursday, March 10, 1853.

93. The next heading of charges in the joint account-book you have stated, in answer to question 18, is "steam-towing;" do the charges under this head include anything but what strictly belongs to it?

Ans. Nothing.

94. What was this steam-towing?

Ans. It was towing on Delaware river and Raritan river, and about the harbor in each place, Philadelphia and New York.

95. What was the horse-towing account?

Ans. Towing the barges on the canal.

96. What was the price paid for horse-towing the barges?

Ans. It has varied, at different times, some; as a general thing, for our class of barges, it was, I think, $10 50 for a loaded boat, and $6 for a light boat.

97. Did the number of horses used in towing a boat make any difference in the price of towing?

Ans. It did; but I cannot recollect of any exception in the towage of our barges, as time was an object, either loaded or light, and we always took a full team.

98. Was there anything else included in the charges under the head of horse-towing?

Ans. Not to my recollection.

99. Did the charges, under the head "captains' wages," include anything more than the wages paid to the captains; and if so, what?

Ans. It included the captains and crews, and engineers and firemen, when they were brought in; that is, the steam propellers; I can't recollect when that was.

100. Have you stated all the matters of charge made in said joint account-book, under the head of "captains' wages?"

Ans. As near as I can recollect, I have.

101. How were the captains and crews employed, by the month or year?

Ans. They were employed by the agents, by the month, as a general rule.

102. At what wages?

Ans. They have varied at different periods of time; $100 a month has been the most I recollect of, for captain and crew of a barge; and $90, I think, is the lowest. I recollect of a time when $85 per month was paid to them while running, and at the close of the season an additional $5 per month was paid to them.

103. Of how many persons did the crew of a barge, including the captain, consist?

Ans. Two men and a boy, besides the captain, generally.

104. Was the agreement made with the captain and the Company for himself and his crew, or did each contract for himself?

[Question objected to as leading.]

[Question waived.]

105. At the close of canal navigation, how were the barges of the said New Brunswick Co. and their partners, when they had partners, and afterwards, when said Company was the sole proprietor, disposed and taken care of?

Ans. They lay at Philadelphia, New Brunswick and New York, sending as many as we could to New Brunswick, and, as a general rule, the captain was kept on board to take care of them—placed there by the agents and part owners of the boats.

106. At what compensation?

Ans. I cannot say; I recollect of some portions of the time, that the captain or ship-keeper would be paid $20 per month.

107. Did not some of the captains or ship-keepers take charge

of more than one of the New Brunswick Co.'s barges, while they were laid up?

Ans. That depended on the situation which the boats were in; there have been cases; I think they have.

108. What do you mean by saying it depended upon the situation the boats were in, as you have expressed it in your last answer?

Ans. I mean, where two or three boats have laid side by side, and it could be done by one man; I believe that has been the case in some instances.

109. Who paid the current expenses of these barges while running, for tow-lines, rigging, and ship-chandlery; and are such expenses entered on the debit side of the joint account-book?

Ans. Each parties owning the barges rigged them and paid their own ship-chandler's bills, but it was not charged on the joint account-book whilst they were partners in the business; a part of the time, as near as I can recollect, there was some of the ship-chandler's bills charged in the joint account-book; but I think but a small portion of the ship-chandlery has ever been charged on the joint account-book.

110. Were the charges for keeping the barges, when laid up, included in the charges in the joint account-books, under the heading "captains' wages?"

Ans. As near as I can recollect, they were.

111. Did the charges under the heading 'captains' wages," in the joint account-book, include the entire amount which was paid for the wages of the captains, crews, and ship-keepers of the barges when laid up?

Ans. As a general thing, I think it did, or as near as I can recollect.

112. What charges were included under the general heading, "labor?"

Ans. Charges for loading and discharging goods.

113. Do you mean during the season of the canal navigation only?

Ans. I do.

114. Were there any other charges than those you have mentioned above, made under the heading "labor?"

Ans. Not to my recollection.

115. What charges are included in the joint account-book, under the general heading "commissions?"

Ans. A part of the time commissions only; another part of the time commissions and labor; by labor I mean for loading and discharging.

116. During the time that labor was charged under the said heading, "commissions," was there also an account in the said joint account-books, under the heading "labor?"

Ans. No.

117. What were these commissions for, and to whom were they paid?

Ans. They were paid to the agents that I have before named; 5 per cent. on the amount of freights, a part of the time; a portion of the time, I recollect, it was 7½ and then 8 per cent. for commissions, including labor; they were paid for during the business of the canal lines.

118. Were these commissions paid during the whole period of time while you have been in the employ of the New Brunswick Co., or connected with said Merchants' and Swiftsure Line?

Ans. To a part of the agencies they were, and to the other part salaries were paid.

119. Name the agents or agencies to whom and which they have been paid during the entire period of time.

Ans. As near as I can recollect, C. King & Co., Armor Patten, R. F. Loper, and Loper & Baird, and J. & N. Briggs, were paid commissions; and Thomson & Neilson and Henry Wilson were paid a salary; I cannot recollect about McHenry & Co.

120. Were those salaries included in the charges under the heading "Commissions," in the joint account-books?

Ans. No.

121. State the locations or places of business of the said agents who were paid salaries, and the respective amounts of such salaries.

Ans. Thomson & Neilson, in New York; and Henry Wilson, in Philadelphia. I believe that Thomson & Neilson, from the best of my knowledge, were paid $1,000 a year each; I cannot recollect what Wilson was paid.

122. Were these agents who were paid salaries paid such salaries for doing the entire business of their respective agencies?

Ans. Their salaries did not cover the entire expense of doing their business; their clerk hire and labor was also charged.

123. Were such salaried agents paid any other or further compensation, in any way, for their services, and did they, or any of them, receive any perquisites?

Ans. To my knowledge, they never were paid any further compensation, or had any perquisites.

124. Did the agents who received commissions receive such commissions for the doing the entire business of their respective agencies?

Ans. They did.

125. Was nothing paid to or allowed them for any expenses incurred in doing such business?

Ans. For simply doing the business—there was nothing allowed them for their personal services, except their commissions. All the expenses of the business were allowed them at the settlements, such as canal tolls, steam-towing, horse-towing, captains' wages,

fuel, rents, and wharfages, and sundry smaller matters that I cannot recollect.

126. Were those agents who were allowed 7½ and 8 per cent. commissions also allowed the various expenses incident to the business named by you in your last answer? If not all, but some of them, specify those that were not allowed to them.

Ans. The agents were allowed the several expenses incident to the business; I would add, when found correct by the vouchers.

127. Were the agents who received commissions all paid for the same period of time at the same rate per cent.?

Ans. All that received commissions, I think, were paid the same per cent.

128. In your answer to question 117, you have stated that a portion of the time it—that is, the commissions—was 7½ and then 8 per cent.; why was the rate raised from what it had been?

Ans. It was raised in order that it should cover commissions and labor in one sum.

129. When was the rate of commission raised to 7½ and 8 per cent.; and how long did it continue?

Ans. I cannot recollect.

130. Was it at, or before, or after the New Brunswick Co. became sole proprietors of the said lines?

Ans. It is impossible for me to say; I cannot recollect.

131. What charges are included in the joint account-books under the heading "Dividends?"

Ans. It is the balance between the expenses current on the debtor side and the whole amount on the credit side, making the account balance.

132. Does it constitute the profit of the business of the lines?

Ans. It does for the month, or each month when settled.

133. In whose hands are these dividends at the settlements?

Ans. In the hands of the agents conducting the business.

134. Do you mean in the hands of all the agents, as well those in Philadelphia and New York as elsewhere?

Ans. I do, of the agents who had the business in hand at the several periods of time.

135. What charges are included under the heading "Sundries?"

Ans. It would be impossible for me to enumerate them correctly.

136. Specify such of said charges as you now can remember.

Ans. There are sometimes small bills of extra labor, and, probably, fuel for the office, and many small matters that I really cannot call to mind. In some instances there have been stationery—small bills of stationery; I cannot enumerate—I can't recollect.

137. Were office rents, wharfage, books and stationery, and all the incidental expenses of the office, of conducting the business of said lines, charged in the joint account-books?

Ans. There has been portions of the time when office rent was

not charged, I believe, to the lines; being paid by the agents, except that they were charged to the lines as far as I can recollect.

138. In your last answer you say "they" were charged to the lines. What do you mean by "they," and where and in what book were "they" charged? [Question objected to.]

Ans. I mean those things that were incident to the business; they were charged to the lines.

139. Was office rent charged in the joint acount-book?

Ans. A portion of the time it was.

140. Was wharfage or wharf hire charged in said joint account-books?

Ans. It was at all times, I think.

141. Were all the books and stationery used in the office during the period of time you were there in the business of the Company charged in said joint account-books?

Ans. I think they were.

142. Specify what items of expense, either with respect to those incident to the business of said lines ordinarily or extraordinarily, were not charged in said joint account-books?

Ans. Salaries were not charged there of Thomson & Neilson and myself; that is, as far as I have a knowledge on that point. All heavy repairs and rebuilding were not in that account. A portion of the time—and, I think, for nearly all the time – the ship chandlery was not in those accounts, except quite small bills. There may be other matters that I do not recollect of at present incident to the business that were not charged in that account.

143. With the exceptions named in yonr last answer, were all other current and incidental expenses of said lines charged in said joint account-books?

Ans. As near as I can recollect, they were.

144. Under what heading was office rent, expenses of the office, wharfage, wharf hire, books, and stationery used in the office, charged in said joint account-books?

Ans. Office rent and wharfages were charged under the head of Wharfages and Rent. When there was a large amount of stationery, that was put under a particular heading of stationery. With the several headings that I allude to in the account, I refer more particularly to the Philadelphia end. There may not have been as much care in New York in classifying the matter under each particular heading.

145. Were the matters mentioned in question 144, charged under the general heading of Sundries?

Ans. They were not all charged under the head of Sundries.

146. To whom did the manifest books and joint account-books belong?

Ans. To the Merchants' and Swiftsure Lines.

147. State who were the proprietors of the Merchants' and Swiftsure Lines up to January, 1847.

Ans. I believe the New Brunswick Company—C. King & Co., McHenry & Co., Schott & Co. That is all, to my knowledge.

148. When did the New Brunswick Company, or about what time did the New Brunswick Company become sole proprietors of the Merchants' and Swiftsure Lines, and how long did they continue to be such sole proprietors?

Ans. I cannot positively recollect, but think it may have been 1841 or 1842, and I believe they continued to be sold proprietors until 1848 or 1849.

149. Did the manifest books and joint account-books and way-bills of which you have testified, set forth and contain the business of said Merchants' and Swiftsure Lines for the whole period of time during which the New Brunswick Company and their partners, and the New Brunswick Company exclusively, were the proprietors of said lines?

Ans. I believe they did.

150. Were the goods and merchandise shipped from New York to Philadelphia and beyond by said lines received at your office in Philadelphia, or otherwise, come under the control and management of the agents of said New Brunswick Company, yourself included, at Philadelphia?

Ans. They did come under the immediate control of the agents, myself included.

151. What did you do with the goods and merchandise thus received?

Ans. All goods consigned to Philadelphia merchants were delivered to them or their draymen. All goods going beyond Philadelphia were forwarded by other lines.

152. In what way was an account sent to the office in Philadelphia of the goods and merchandise shipped to Philadelphia from New York by said lines?

Ans. The account was received by a manifest or way-bill throughout the current month; and at the end of the month, before the time of settlement of the line accounts, there was an account current exchanged between the agencies.

153. Was there a way-bill sent with and for each cargo?

Ans. There was a way-bill sent of every cargo by the mails, or sometimes by the conductors.

154. Was there any entry made in any book at your office of said way-bill, partially or otherwise? State the nature and extent of such entry, if any were made.

Ans. There was an entry made in a book of the names of the consignees in alphabetical order, with the amounts in dollars and cents charged to each name, the footings of which corresponded to the footings of the way-bills. If there was any inaccuracy in the footings of the manifest, it would there be detected and corrected.

155. What did you call this book?

Ans. Freight bill-book, I believe, from which collections would have to be made.

156. Were the entries in these books posted or entered in the joint account-books?

Ans. So far as the freight was concerned, they were.

157. Was there a number of these freight bill-books during the time the New Brunswick Company were either partly or wholly the proprietors of said Merchants' and Swiftsure Lines?

Ans. I cannot say how many there was, but never more than two in use at a time in Philadelphia, one for the Merchants' and the other for the Swiftsure Line. There was a number of these books.

158. When and where did you see these books last?

Ans. I don't know that I have seen them within the last 4 or 5 years, and I cannot say whether in Philadelphia or Bordentown.

159. Did you deliver these books to any person; if yes, about what time, as near as you can state, where, and to whom?

Ans. I did not deliver them to any one that I can recollect, as, many of them I had no positive control of. The books belonged to the part owners of the different lines, at different periods of time?

160. Do you mean that when the New Brunswick Company had partners, the said Company and said partners were joint owners of the said books?

Ans. They were, I suppose.

161. Who were the owners of these books when the New Brunswick Company was the sole proprietors of said lines?

Ans. I suppose the New Brunswick Company was?

162. Where are these books now, to the best of your knowledge and belief?

Ans. I cannot say.

163. Were these last named books taken to Bordentown, at or about the same time when the manifest books and joint account-books were taken there?

Ans. I don't recollect that they were taken there; I cannot say positively.

164. What officers and agents were there, in the employ of the New Brunswick Company, who had the management of and attended to the business of the Merchants' and Swiftsure Lines, who were paid by salaries?

Ans. I don't know of any paid by salaries, except those I have before named, Thomson and Neilson and myself.

165. When you say that you began as agent of the New Brunswick Company about the year 1838, at what office and what other agents of said lines were you engaged with at Philadelphia?

Ans. I don't know that it is hardly proper for me to style myself an agent. It would, perhaps, be more proper for me to say

that I was a representative of the New Brunswick Company, associated with the agents for the time being, at Philadelphia, who were, when I first went there, C. King & Co.

166. What was the nature of your emp loyment at that time in the office of C. King & Co.?

Ans. It was to look after the interest of the New Brunswick Co., who were at that time, I think, half owners of the line.

167. Were the moneys received at Philadelphia about that time from the business of the Merchants' Line, received by you, or an account thereof kept by you?

Ans. The moneys were received by the agents and part owners, King & Co., I having a knowledge at all times of the business done, and of moneys received, and I kept an account at the time of the moneys received.

168. Were the moneys received at the office of C. King & Co. from the business of the line, according to your knowledge and belief, deposited in bank or banks, or otherwise?

Ans. I know C. King & Co. kept bank accounts, but cannot say what moneys they deposited there.

169. While you acted for the New Brunswick Co. in the business of the lines at any time, were any of the moneys received at Philadelphia from the business of the lines deposited by you in bank or otherwise?

Ans. They were not.

170. What was your salary at the commencement of your employment at Philadelphia?

Ans. $1,000 a year.

171. From whom did you receive your salary?

Ans. From the New Brunswick Co.; a portion of the time from Mr. Anderson, and a portion of the time from A. S. Neilson.

172. What receipt or voucher was given by you to either of these persons at the time of receiving the same, and how often during the year was the salary paid to you?

Ans. I gave a receipt on a piece of paper, and almost invariably every month. There may have been instances when it would go over 2 or 3 months.

173. Do you say that your salary was not at any time brought in and charged to the expenditures of the lines at the monthly settlements?

Ans. I am fully confident that it never was in those monthly settlements.

147. Can you state to what account your salary was charged in the books of the New Brunswick Co., kept by either Neilson or Anderson?

Ans. I cannot say positively what account it was charged in, but suppose it was charged under the head of "salaries."

175. Was you sworn at Trenton as a witness in a suit pending

between these parties in chancery of New Jersey, in December, 1851?

Ans. I believe I was.

176. When you say in your answer to question 6, that the New Brunswick Co. were half owners of the lines, and C. King and Co. of Philadelphia, and, as you believe, James Schott & Co. of New York were the other quarter owners, and again in answer to question 39, when you say that you believe there were 16 barges belonging to the whole concern of the joint partners, do you mean that the New Brunswick Co. at that time were owners of 8 of said barges, C. King & Co. were owners of 4 of said barges, and James Schott & Co. the owners of the other 4?

Ans. I cannot recollect positively the number of barges, but whatever number there was, I think the New Brunswick Co. owned half of them. Each owned their own barges.

177. Did the firm of C. King & Co. fail or become insolvent previous to the New Brunswick Co. becoming the sole proprietors of the lines?

Ans. I believe they did become insolvent before that time.

178. Previous to the failure of C. King & Co., did the New Brunswick Co. buy out the interest at the New York end, belonging to Schott & Co.?

Ans. I think that King & Co., a short time previous to their failure, bought out Schott & Co., and, to the best of my recollection, the New Brunswick Co. took that interest from King & Co.

179. At that time what was the proportion of barges owned by the New Brunswick Co. in the Merchants' and Swiftsure lines, after the purchase last named?

Ans. I think the interest of the New Brunswick Co. was $\frac{13}{16}$ths.

180. At that time must the number of barges then employed in the lines have been 18 in number?

181. From the time of the purchase of Schott & Co.'s interest by the New Brunswick Co., up to the time of the failure of C. King & Co., did the New Brunswick Co. continue to own $\frac{13}{16}$ths of the lines?

Ans. I think they did.

182. At the time of the monthly settlements of the business of the lines at Bordentown, did you bring with you from Philadelphia the joint account-books, containing a full record of the receipts and disbursements of the business of the lines to said settlement?

Ans. We did of the Philadelphia end.

183. Were the joint account-books brought to said settlements from the New York end of the business of the lines; and if so, by whom?

Ans. They were brought to the settlements by the representative or agents of the lines; that is to say, John G. Neilson, William H. Thomson, J. & N. Briggs, and Schott & Co. These are all that I can recollect.

184. Were the accounts severally examined and passed upon at such settlements, and the amount of disbursements charged against the lines, and deducted from the amount of receipts? tell how it was.

Ans. The accounts were examined at the settlements; and if found correct by vouchers, they were allowed to the several agents having paid the same. The disbursements were deducted from the receipts.

185. Did these disbursements allowed at said settlements include anything not contained in the joint account-books?

Ans. No, not to my knowledge.

186. In answer to the question 182, whether, at the time of the monthly settlements of the business of the lines at Bordentown, you brought with you from Philadelphia the joint account-books containing a full record of the receipts and disbursements of the business of the lines, you said, we did, of the Philadelphia end. Do you mean to be understood as saying that the books that you have throughout this examination called the joint-account books did not contain a full statement of the business of the said lines?

Ans. I mean to say it did contain a full statement of the business of the lines for the Philadelphia end.

187. Were the salaries, charges for labor, office rents, wharfage, wharf hire, incidental expenses of offices, such as fuel, stationery and books, &c., commissions, current and occasional repairs to barges in the lines, charged and allowed in said monthly settlements?

Ans. They were, except my salary, and Thompson and Neilson's salaries. As to repairs, the charges that were allowed in these settlements were very small.

Friday Morning, March 11th, 1853.

188. In answer to question 184 you have stated that the charges for disbursements were examined at the settlements, and if found correct by vouchers, they were allowed to the agents having paid the same, and the disbursements were deducted from the receipts. Do you mean to say that vouchers were produced by the agents, at the monthly settlements, for the several charges of the current business of the lines for the previous month, as charged in the joint account-book?

Ans. They were.

189. Were the charges allowed to the agents at such monthly settlements while the New Brunswick Co. was either whole or part owners of the Merchants' and Swiftsure Lines, for canal tolls and steam-towing, always deducted from the receipts in the hands of the agents?

Ans. They were.

190. Were the charges for canal tolls and steam-towing of the

month for which settlements were made, paid by the agents previous to each monthly settlement?

Ans. They were not, as they were examined at the settlements before being paid, and after being found correct, the amounts being drawn for, the draft or receipt for the same was shown at the next settlement.

191. How soon after each settlement, by whom, and to whom were the charges for canal tolls paid?

Ans. I cannot define the particular time, but think, in all cases, within a week the amount would be drawn for; it was drawn for by Mr. James Neilson, as treasurer of the Canal Co.; his drafts were upon the several agents and owners, for the time being, in New York and Philadelphia, and paid by them to the best of my knowledge and belief.

192. Were these drafts drawn upon and paid by the agents who were in the receipt of the moneys arising from the business of the said lines at the time?

Ans. They were.

193. How soon after each settlement, by whom and to whom, were the charges for "steam-towing" paid?

Ans. To the best of my recollection Wm. T. Anderson and Wm. H. Gatzmer were the parties to whom the steam-towing was paid, except towages about the harbor, and, in cases of necessity, towages on either river by transient boats. The steam-towing was paid by the agents of the lines for the time being; and I should think, as an invariable rule, within a week after each settlement, the steam-towing would be paid.

194. At each monthly settlement, and after the accounts of the agents of the receipts and disbursements of the lines had been ascertained to be correct, was there, at that time, any record or statement made of the result of such settlement, showing the balance of net earnings arising from said business?

Ans. The record of the settlements was the joint account-books belonging to the Merchants' and Swiftsure Lines, kept in New York and Philadelphia, and from them, after their settlements, in each particular case, I cannot recollect the length of time, but for nearly the whole time I made a statement or statements of canal tolls and steam-towing, and returned it to the parties before mentioned, who received the same. I made also a statement of the dividends or net balances of the earnings and returned them to Wm. T. Anderson and A. S. Neilson. There may have been cases that such dividend or dividends were paid to Wm. H. Gatzmer, by a draft from A. S. Neilson or Wm. T. Anderson.

195. How long after each monthly settlement were *there* statements you speak of in the last answer made by you?

Ans. I should think, in all cases, within 3 or 4 days; generally the first or second day after the meeting or settlement.

196. Were the statements aforesaid, which were made out and sent to W. T. Anderson and A. S. Neilson, of the dividends, copies of each other?

Ans. At all times, when Anderson drew the money, a duplicate was sent to A. S. Neilson. I think, when A. S. Neilson drew the money, I may not have sent Anderson a duplicate.

197. Will you state the contents of the statement made out by you after each monthly settlement, and which you forwarded to Anderson and Neilson, as fully as you can? Enumerate the heads of the several items therein contained.

Ans. It is impossible for me to recollect the form; it was merely a statement by letter of the amounts of dividend and steam-towing; there was a period of time, which I cannot recollect, that the steam-towing was paid to Wm. H. Gatzmer.

198. You have said that the statements sent to Anderson and Neilson contained an account of the amount of the dividends; do you mean that such statements contained the several amounts of the dividends in the hands of the several agents as ascertained at each preceding settlement?

Ans. To the best of my recollection, they did; there may have been periods of time when A. S. Neilson took the account of dividends from the meetings at Bordentown.

199. When you say, in answer to question 197, that these statements were sent by you to Anderson and Neilson, by letters, did the said letters contain anything else than the statements of the dividends and steam-towing?

Ans. To my recollection, they did not, so far as I made those letters or statements.

200. From your knowledge of the business, were the balances of net profits called dividends, in the hands of the agents at the close of each monthly settlement, paid by them previous to the next monthly settlement?

Ans. In all cases, I think they were; I do not know of an exception.

201. Were the canal tolls paid by the agents of the line, as stated in your answer to question 190, paid by drafts upon the agents at both ends of the line, or otherwise?

Ans. They were paid by the several agencies, on the draft of Mr. James Neilson; each agent paying the respective amounts due from him for such tolls.

202. Do you mean to say that the net balance of profits or dividends in the hands of the agents, at the close of each settlement, together with canal tolls, were paid by them previous to the next settlement?

Ans. In all cases I think they were, and believe they were.

203. When you state in your answer to question 178 that C. King & Co. bought out the interest of Schott & Co., at New York,

and that the New Brunswick Co. thereafter took that interest from King & Co., can you state, from your belief and recollection, the number and names of the barges, and, as near as you can, the amount thus paid for the same by the New Brunswick Co.?

Ans. I cannot recollect the circumstances of the transfer from Schott of his interest in the barges, whether it was actually made to C. King & Co. or to the New Brunswick Co. C. King & Co. were the parties who bargained with Schott, I believe. They owned Schott's interest but a short time, if at all; at the time I think there were 18 barges in all; I think at that time Schott & Co.'s interest was 2½ barges, and King & Co. 2½ barges, making 5; the names I cannot positively recollect. I think the Star, Comet and Planet were 3 of the 5 boats; I cannot tell you the price paid for them; I believe I knew at the time.

204. Did the New Brunswick Co. purchase any barges of Armer Patton about the time named in the last answer? and if so, state as nearly as you can the number, names and price.

Ans. The New Brunswick Co. did buy of Armer Patton, I believe, 4 barges; 2 or 3 of them were put into the Merchants' and Swiftsure Lines, and the balance of them in the coal business. I believe that I knew the prices at the time, but I cannot recollect them; I think the names were Venus, Philadelphia, New York. I cannot recollect the others. This purchase of Patton was made about the time that Schott & Co.'s interest was sold, as near as I can recollect.

205. Did Thomas King, of Philadelphia, own, in whole or in part, the 5 barges out of the 18, which constituted the lines, after the purchase of Schott & Co.'s interest?

Ans. Thomas King owned, I think, at the time of C. King & Co.'s failure, whatever was C. King & Co.'s interest at the time they did fail, for a short time. It was not known, to my knowledge, that he was the owner, until after C. King & Co. had failed.

206. Can you state the names of these 5 barges, or any of them?

Ans. I think the Star, Comet and Planet were 3 of them. The others I do not recollect.

207. At the time of the failure of C. King & Co., from your knowledge of the business of the Merchants' and Swiftsure Lines, could the firm of C. King & Co. be in arrears of payment to the New Brunswick Company from receipts of moneys in their hands of said lines, more than their proportion of the then last monthly dividend, as ascertained at the then last monthly settlement?

Ans. According to my knowledge, they would not be more in arrears than the amounts due for the previous month. I think at the time of their failure, that the Canal Company and the New Brunswick Company did lose some $2,000 or $3,000 by their failure. It may be more; whatever the respective amounts were due to each, I think may have been lost.

208. At the time of the failure of C. King & Co., do you know of your own knowledge that the said 5 barges, owned by Thomas King or any of them, were seized or taken for a debt due from C. King & Co. to the New Brunswick Company?

Ans. I do not know or recollect of any such seizure or taking.

209. From your knowledge of the business of the lines, do you know that C. King & Co. were in arrears, in whole or in part, for the then last monthly dividend?

Ans. I cannot positively recollect, but believe they were in arrears.

210. From your knowledge, did you know that C. King & Co. failed to pay the then last monthly canal tolls or their proportion of them, when drawn upon for them?

Ans. I cannot positively recollect, but believe they did fail to pay the last amount of canal tolls due from them.

211. When you sent the letters showing the dividends of the lines ascertained at the settlements, did such letters or statements, sent to Neilson and Anderson, state the gross receipts and disbursements of the lines for the month preceding such settlement?

Ans. I believe they did not.

212. Were you one of the agents who chartered the barges and propellers of the New Brunswick Company, about the year 1847?

Ans. I was.

213. Can you state the number of barges and propellers which were chartered at that time of the New Brunswick Company?

Ans. I think there were 24 barges, schooners and propellers. I think there were 16 barges, 4 schooners, and 4 propellers.

214. From your knowledge of the business of the lines, did you at any time know that the disbursements of the business of the lines exceeded the receipts as they were respectively ascertained at any of the monthly settlements?

Ans. I have known months when the disbursements exceeded the receipts in very dull seasons, or months of the summer. That was seldom, however, the case.

215. In what way was the deficiency last stated by you accounted for and made up to the agents at the next settlement, or otherwise?

Ans. So far as the New Brunswick Company was concerned, the agencies would be reimbursed by A. S. Neilson or William T. Anderson for such deficiency, and, I think, immediately after the meeting. At all events, I believe it was never made to conflict with the next month.

216. From your knowledge of the business of the lines, do you know whether the expenditures charged against the New Brunswick Company in the books kept by William T. Anderson in New York, under the head of Freight-Barges, or any of said expenditures, had been accounted for to the agents of the lines at the monthly settlements?

Ans. I have seen the books of the New Brunswick Co. kept by Mr. Anderson, which contained a variety of entries connected with the business of the New Brunswick Co. and Merchants' and Swiftsure Canal Lines; I cannot say, or recollect, what those entries consisted of. I have seen entries made of repairs, ship-chandlery, dividends received, and I cannot particularize anything more. I have seen no entries in Anderson's books of disbursements made by the agents for repairs or any other of their disbursements.

217. Have you seen in Anderson's books any charges under the head of Freight-Barge Account for the cost of any barges, schooners, or propellers?

Ans. I believe I have seen in Anderson's books entries for the purchase of freight-barges, and costs of repairs paid by him and Mr. Neilson; I believe it was under the head of Freight-Barge Line Account; I cannot recollect the several headings of those accounts or books of Mr. Anderson. When I speak of barges, I mean barges, schooners, and propellers, indiscriminately.

218. What were the terms for the charter of the barges and propellers of the New Brunswick Company made by you and others in 1847? [Question objected to as irrelevant.]

Ans. 27 per cent. on the amount of freights carried.

219. About the time you represented the New Brunswick Co. in the Merchants' and Swiftsure Lines at Philadelphia, was there an agent for the same purpose appointed by the New Brunswick Co. at New York?

Ans. For the most of the time there was. John G. Neilson represented the Company there; I cannot recollect up to what time, nor from what time.

Adjourned to Tuesday, March 29th, 1853, 10 a. m.

Tuesday, March 29th, 1853.

220. Were the settlements of the business of the Union Transportation Line made at Bordentown at the time the Merchants' and Swiftsure Line settlements were made?

Ans. They were, as a general thing.

221. Did you participate in the settlements of the Union Transportation Line?

Ans. I did not.

222. Did you transmit the results of the settlements of the Union Transportation Line to Anderson in New York, or A. S. Neilson in New Brunswick?

Ans. I did not.

223. Do you know who did?

Ans. I cannot positively say; but believe Mr. Decker and Mr. Freeman did.

224. In answer to question 214, you have stated "that you have known months when the disbursements exceeded the receipts in

very dull seasons;" and in your evidence taken before James Wilson at Trenton, you stated "that you have known the disbursements to exceed the receipts in some of the agencies, but you did not recollect whether in the aggregate, at any settlement, there would be any actual deficiency." State of your own knowledge whether business of the lines at any regular monthly settlement? you have known the disbursements to exceed the receipts in the

Ans. It is impossible for me to recollect, the time has been so long; I can recollect of deficiencies in some of the agencies, but cannot say collectively whether there was a deficiency or not.

225. When it so happened, at the settlements, that the disbursements made by the agents exceeded their receipts, were the disbursements reimbursed to the said agents at the time?

Ans. In case of a deficiency, the agent would be reimbursed soon after the meeting for settlement.

226. Were such deficiencies taken into the accounts at the monthly settlements?

Ans. They were.

227. When did you commence stating in the joint account-books the monthly business of the Merchants' and Swiftsure Lines at Philadelphia?

Ans. When I first went to Philadelphia and became connected with the lines, the joint account-books were always kept in about the same manner and form.

228. When did you commence attending the regular monthly settlements of the lines?

Ans. When I first went to Philadelphia, which was, as near as I can recollect, I think, in the spring of 1838 or 1839.

229. How soon after the time last named did you commence sending to A. S. Neilson and Anderson statements of the dividends of net earnings?

Ans. It is impossible for me to recollect.

230. Was there anything included in your statements sent them, other than the amount of dividends?

Ans. I think, as a general thing, the dividends were sent separate by themselves. The statements contained nothing more to my recollection. There may have been periods of time when the steam-towing was in the same returns, as I generally returned the amount of steam-towing, as well as dividends, and also canal tolls.

231. Did these monthly statements, sent by you to Neilson and Anderson, exhibit the whole amount of the dividends or net monthly earnings of the lines, as the same was prepared by you in the joint account-book exhibited at the settlements?

Ans. A portion of the time, I think it was after John G. Neilson's death, I sent statements of the whole of the dividends, from both ends, as shown by the joint account-books at the settlements. There was a portion of the time that the amounts of the New York

end, I believe, would be returned by John G. Neilson. The whole amount of the dividend was sent.

232. Did you send any statement of dividends to Neilson and Anderson previous to John G. Neilson's death?

Ans. I think I did from the Philadelphia end.

233. Do you know, of your own knowledge, whether the statements named in the last question were sent by you to Neilson and Anderson previous to John G. Neilson's death?

Ans. I cannot recollect the time.

234. When you sent the statements of the dividends, was the same sent both to Anderson and A. S. Neilson?

Ans. To the best of my recollection, they were. There may have been portions of the time that I did not make the statement to both.

235. Do you know whether any deductions were at any time made from the monthly statement of dividends sent by you previous to their being entered in Anderson or Neilson's books?

Ans. I don't believe there was any deduction made from the amounts sent. I have seen entries made in Mr. Anderson's books of the dividends which I knew at the time agreed with the returns made.

236. You have stated, in answer to question 196, that when Anderson drew the money a duplicate was sent to A. S. Neilson; and that when Neilson drew the money you may not have sent Anderson a duplicate. By this, do you mean that you was acquainted with the time and manner of the several payments of dividends made by the agents of the lines for the drafts of A. S. Neilson and Anderson? [Question objected to.]

Ans. I was acquainted with the manner of payment of these dividends. The time of payment might vary a few days. I knew the times when the payments were made in Philadelphia, as a general thing, but I did not know when they were made in New York; but believe they would be made within a week after the settlements.

237. Who generally received the drafts above alluded to from Neilson and Anderson at Philadelphia.

Ans. The agents for the time being.

238. Who generally received the money for the amount of said drafts from the agents?

Ans. The person who made the draft.

239. Did you ever present any of said drafts, or any order of payment, from Neilson or Anderson, to any of the agents for the payment of dividends?

Ans. I never did to my recollection. I have very frequently seen them presented to the agents by an officer of a bank for payment.

240. Do you mean to say that you never received any portion

of the said monthly dividends from the agents of the lines at Philadelphia?

Ans. To the best of my recollection, I never received any.

241. In answer to question 194, you stated that there may have been cases that dividends were paid to Wm. H. Gatzmer, by drafts from Neilson or Anderson. State as near as you can how frequently these moneys were paid in this way to Gatzmer?

Ans. It is impossible for me to recollect.

242. Were not these payments to Gatzmer frequently made?

Ans. I think not very frequently.

243. Did William H. Gatzmer draw dividends from the agents without drafts?

Ans. Not to my knowledge; and I don't believe he ever drew them without a draft.

244. Do you mean without a draft from either Neilson or Anderson?

Ans. I do.

245. From your knowledge of the business of the lines, was there at any time moneys drawn from the receiving agents previous to settlements, and in anticipation thereof, for which the said agents had to account at the next monthly settlement; if so, to whom, and how was the same charged by the agents?

Ans. There were none drawn, to my knowledge or recollection, until after the meeting for settlement.

246. By whose direction did you send a duplicate to A. S. Neilson, as stated in your answer to question 196?

Ans. I do not recollect who instructed me to send the statements; it may have been A. S. Neilson, as he was invariably at the meetings and examined the accounts of the several agents himself.

247. By whose directions did you send duplicates to Anderson?

Ans. I cannot recollect, but think it may have been A. S. Neilson. I believe he did instruct me to send duplicates to Anderson.

248. Do you mean when Neilson drew the money for the dividends?

[The counsel for the defendants here asks counsel for the complainant to explain his question, which the counsel for the complainant omits to do, except by repeating the same in connection with the previous two questions and answers thereto.]

Ans. I don't know how to answer it, other than I have before.

249. Did either Edwin A. Stevens or Wm. H. Gatzmer direct you to send the duplicates of which you have spoken?

Ans. It is impossible for me to recollect; they may have done so.

250. Had Edwin A. Stevens and William H. Gatzmer, or either of them, anything to do with the new management and direction of said lines?

Ans. I believe they gave directions in the conducting of the business of the lines.

251. Were they the principal managers of said lines on the part of the New Brunswick Co.?

Ans. The several agents and part owners were more particularly the managers of the freighting business; although E. A. Stevens and Wm. H. Gatzmer, both, on the part of the New Brunswick Co., have given directions in the management of the business; as also A. S. Neilson and Wm. T. Anderson, on the part of the New Brunswick Co.

252. While you acted for the New Brunswick Co., in the business of the lines at Philadelphia, did any other person or persons send a statement of the amount of dividends of the lines to Anderson and Neilson?

Ans. No one sent a statement but myself, to my knowledge.

253. Did you send said statements to Neilson and Anderson by the direction of E. A. Stevens, or Wm. H. Gatzmer?

Ans. I cannot recollect who directed me to send them.

254. Did you send said statements without any directions from any one?

Ans. I have no doubt I received instructions to send them from some officer of the Company.

255. Have you any recollections from what officer of the Company you received such instructions at any time?

Ans. I recollect of being instructed by Mr. A. S. Neilson, I think, to be particular in sending such statements. If I had erred in my statement to them, the draft on the agents would have detected it.

256. Do you remember any other person or persons from whom you received any such instructions?

Ans. It is impossible for me to recollect.

257. While the New Brunswick Co. were sole owners of the lines, did the joint account-books, exhibited at the settlements, contain the gross receipts and expenditures of the monthly business of the Merchants' and Swiftsure Lines?

Ans. They contained all the receipts pertaining to the business of the lines, but did not contain all the expenditures; they showed the current running expenditures of the lines, but not the repairs, &c.

258. Did the statements sent by you to Anderson and Neilson exhibit the gross receipts and expenditures accounted for at the settlements, as entered in the joint account-books?

Ans. They did not; they did not contain anything but the dividends ascertained at the meetings.

259. Do you know of any reason existing, while the New Brunswick Co. were the sole owners of the lines, why the gross receipts and expenditures of the business of the lines were not contained in the statements sent by you to Anderson and Neilson?

Ans. I know of no other reason than that they examined the accounts every month, of the several agencies, and when satisfied of the correctness of them, they would then merely require a statement of the dividends.

260. In answer to question 184, you have stated that the receipts and disbursements of the business of the lines were examined at the settlements, and if found correct by vouchers, they were allowed to the several agents having paid the same, and the disbursements deducted from the receipts. State what disposition was made at the monthly settlements, of the vouchers rendered by said agents.

Ans. The agents and part owners retained them.

261. When the New Brunswick Co. were the sole owners of the lines, what disposition was made of said vouchers?

Ans. The agents, I believe, held them in all cases.

262. Were you one of the agents mentioned or referred to in the last answer?

Ans. I was not.

263. Mention the names of the agents referred to in your answers to questions 260 and 261?

Ans. On the Philadelphia end, Armor Patton, C. King & Co., Henry Wilson, R. F. Loper, Loper & Baird; New York end, McHenry & Co., Schott & Co., Thomson & Neilson, J. & N. Briggs, William H. Thomson. I believe those are all I can recollect.

264. Were these vouchers taken by you, so far as the office that you were in was concerned, to the monthly settlements?

Ans. They were taken there by the agents. I did not take them.

265. While the New Brunswick Co. had partners in the Merchants' and Swiftsure Lines, who were the agents or other persons who had the management of the business in the office where you were? State in the order of time.

Ans. When I first became connected with the Merchants' and Swiftsure Lines, first I was with C. King & Co., and then R. F. Loper, and then Loper & Baird, who were the acting agents at the different periods of time. The other agents that I have before named, I was at no time in the office with.

266. Who were the agents of said lines in the office where you were engaged while the New Brunswick Co. were the sole proprietors? State in the order of time.

Ans. R. F. Loper and Loper & Baird.

267. Did R. F. Loper and Loper & Baird attend the monthly settlements?

Ans. They generally did.

268. Did you ever attend such settlements in their behalf?

Ans. Not to my recollection.

269. What became of said vouchers of said agents used at said monthly settlements; when did you see them, or any of them, last; what final or other disposition was made of them; where are they now?

Ans. I presume the agents kept them. I always saw them at the meetings when I was present, and it was seldom I had any occasion to see them or notice them afterwards. I cannot say when I have last seen any of them. I do not know what other disposition was made of them, other than that the agents kept them. I cannot say where they are now.

270. When did you see said vouchers, or any of them, last, and where?

Ans. The last that I can recollect of seeing them was at the meetings.

271. Have you seen, at the said meetings, at any time, any vouchers for a month or months prior to the month the business of which was then to be settled?

Ans. I have known instances when vouchers could not be obtained at the time to be shown at the next meeting; but that was of rare occurrence.

272. Have you seen the vouchers produced by the agents at any monthly settlement, and then passed upon at any subsequent time either in whole or in part?

Ans. I have seen vouchers produced there that had been in the accounts of a previous month, and then passed upon; I mean in regard to those vouchers. If, for example, there was one voucher short in March, and charged in the accounts, with the promise of the agent that the voucher would be produced, the disbursement would be allowed; and then the voucher shown at the next meeting which would be for the settlement of the April accounts, which would take place in May. That, as I have before stated, seldom occurred.

273. Who were the first agents of the New Brunswick Co. at Philadelphia in said lines after said Company became sole proprietors thereof?

Ans. I believe that R. F. Loper was.

274. How long did he remain such agent?

Ans. I cannot recollect the time.

275. State the time according to the best of your belief and remembrance.

Ans. I cannot say. There was only two, R. F. Loper and Loper & Baird.

276. Have you no belief or remembrance how long R. F. Loper was such agent as is named in question 273?

Ans. I cannot tell.

277. Do you remember the fact of Loper & Baird becoming the

agents of the New Brunswick Co., and at what time, or about what time they became such agents?

Ans. I recollect the fact of their becoming the agents for the Company, but cannot state the time.

278. When Loper & Baird became the said agents, did they open a new set of books of the business of the company distinct and different from the books of such business kept by R. F. Loper previously?

Ans. So far as the freighting business was concerned, I don't think they did. Their own private books I don't know anything about.

279. What do you mean by the freighting business, in your last answer?

Ans. I mean the business done by the Merchants' and Swiftsure Lines.

280. Was R. F. Loper and Loper & Baird, or either of them, paid by salary, or commissions, or in what way?

Ans. I think they were both always paid by commission, or commissions on the freighting business.

281. When did the New Brunswick Co. cease to be the proprietors of the said Merchants' and Swiftsure Lines?

Ans. I beleive it was in the winter of 1849, '50.

282. When they ceased to be such proprietors, what became of the books, papers and documents that were in the office of their said agents in Philadelphia?

Ans. I believe they were left in the hands of the agents, the papers and documents, except the joint account-books, which were taken to Bordentown; also some of the manifests and some of the manifest books.

283. In answer to question 205 you have stated that Thomas King owned whatever was C. King & Co.'s interest at the time of the failure of C. King & Co., and that it was not known that Thomas King was the owner until after C. King & Co. failed. What interest do you mean was owned by Thomas King at the time of the failure of C. King & Co.?

Ans. I believe that C. King & Co. previous to their failure transferred or sold to Thomas King the barges or interest owned by them in the line. I do not recollect how many barges, or what was their interest in the line.

284. In what way did you become acquainted with the fact that C. King & Co. sold their barges and interest, at about the time of their failure, to Thomas King?

Ans. I cannot say how I became possessed of such knowledge; but believe such was the case.

285. Do you know or have you heard what the New Brunswick Co. paid Thomas King for the said barges and interest obtained by him from C. King & Co.?

Ans. I believe I did know at the time, but I cannot now recollect what the amount was.

286. Do you know or have you heard what mode of payment was made by the New Brunswick Co. to Thomas King for said barges and interest?

Ans. I cannot recollect what the mode of payment was.

287. Do you know or have you heard of or seen any notes given by the New Brunswick Co. to Thomas King for the said barges and interest?

Ans. I have never seen any notes, nor have any knowledge of any being given for such interest.

[Direct examination closed.]

Cross-examination by Defendants' Counsel.

Qu. 1. Were C. & F. King and C. King & Co. two different firms?

Ans. They were.

2. Of what members were said firms respectfully composed?

Ans. Charles and Francis King, I believe, were the only members of C. & F. King; C. King & Co. was Charles King and George J. Pepper.

3. Was Charles King, in both firms, one and the same person?

Ans. He was.

4. Did C. King & Co. succeed C. & F. King in business?

Ans. I think they did.

5. Were both firms partners and agents in the Merchants' and Swiftsure Lines?

Ans. I know C. King & Co. were, and I think C. & F. King were.

6. Which firm was it, of whose failure you have spoken in the direct examination?

Ans. C. King & Co.'s.

Adjourned to 10 a. m. to-morrow.

Wednesday, March 30th, 1857.

7. Were the manifest books anything more than mere duplicates of the manifests that were sent out to the other end of the line?

Ans. They were nothing more than duplicates of the freights and charges of each cargo.

8. Were they duplicates of the manifests?

Ans. They were.

9. Were they anything more?

Ans. They were not.

10. In entering the freights in the joint account-book, did not the entries consist of the footings or totals of the several manifests?

Ans. They did.

11. Did the entries of freights in the joint account-books kept by

you consist of the footings of freights on the manifests sent out by the Philadelphia agents, or of the footings of freights on the manifests received by them from the New York end?

Ans. They consisted of the footings of the freights sent out from Philadelphia.

12. If the New York agents found any mistake in the manifests sent from Philadelphia, or in the amount of freight charged thereon, did they so advise the Philadelphia agents?

Ans. In case of an error of any considerable or large amount, happening in the footings of the manifests, by advice of the New York agents, it would be altered on the manifest book; but if a small amount, it would be brought in as a deduction at the settlement, and charged so as not to alter the original entry of manifest.

13. Was not the joint account-book the only account the agents had, showing their disbursements, except their vouchers?

Ans. It was.

14. Were not the vouchers themselves rather than the joint account-books relied on by the officers of the New Brunswick Co. in allowing the disbursements of the agents?

Ans. The vouchers were relied upon, as they would not consider the joint account-book complete without them.

15. Were not the agents and joint owners interested in the joint account-books, as showing their disbursements and accounts?

Ans. They were.

16. Were not those books looked upon as more particularly the books of the agencies to which they related than as the Company books?

Ans. They have always been looked upon as the Merchants' and Swiftsure Line books, and been considered books of the owners, or part owners and agents.

17. Did you not understand that Mr. Anderson and A. S. Neilson kept the Company books of the New Brunswick Co.?

Ans. I have always understood that they did, and believe they did.

18. Did not Mr. Anderson enter in the Company books the monthly dividend due to the New Brunswick Co. in the current business of the Merchants' and Swiftsure Lines, as a receipt or credit of the Company to that amount?

Ans. I have frequently seen entries of those amounts of dividends entered in the New Brunswick Co.'s books kept by Mr. Anderson as a credit to the New Brunswick Company.

19. Were any of the disbursements made by and allowed to the agents of the Merchants' and Swiftsure Lines entered in the books of the Company to your knowledge?

Ans. Not to my knowledge or recollection.

20. Was not the New Brunswick Co. almost constantly making disbursements in relation to their barges other than those disbursements which were made by the agents of said lines?

Ans. They were. I should think hardly a day would pass over without some such expenditure or disbursement.

21. In keeping the joint account-books of the Philadelphia agency, were you not employed by the New Brunswick Co. for that purpose, in order to have an eye to their interest, and to see that everything went right?

[Complainant excepts to the foregoing questions as leading, and not a cross-examination.]

Ans. I was.

22. Was not that the only or the principal duty with which you were charged?

Ans. It was.

[Complainant excepts to the last question for the same reasons assigned in the objection to question 21, and to save time now objects in advance to all subsequent questions open to the like exceptions.]

23. Did you have any control over the business?

Ans. I had over the New Brunswick Co.'s interests.

24. Did that control amount to anything more than to look after their interest?

Ans. It did not.

25. In taking in freight, and sending out freight, and in the general management of the business, were not the agents the persons who controlled and managed?

Ans. They had the entire control of it. My suggestions were always looked upon and regarded as the representative of the New Brunswick Company.

26. Were the freight bill-books mentioned in your direct examination made from the manifests sent from Philadelphia, or from the manifests received from New York?

Ans. They were made from the manifests received from New York.

27. Were they made for the purpose of convenience in collecting freights?

Ans. They were, as every bill on the manifest was entered in alphabetical order in that book; merely the name of the person with the amount due from him in dollars and cents.

28. Was not that the only purpose and object of that book?

Ans. That was the only object of it.

29. When you say in your direct examination, that the joint account-books, after the New Brunswick Co. became sole proprietors of the lines, belonged to that Company, is that anything more than an inference of yours, from the fact that the New Brunswick Co. were sole proprietors of the lines?

Ans. It is nothing more than an inference of mine from that fact, as those books have always been looked upon as the agents' books.

30. Was it on occasion of the investigation of the affairs of the Joint Companies at Bordentown in 1849, by Aaron Robertson and others, that you took the joint account-books of the Philadelphia end to Bordentown, and left them there, as mentioned in your direct examination?

Ans. It was on that occasion.

31. To what person did you deliver, or with what person did you leave, those books on that occasion?

Ans. I believe I have before stated that I left them with John R. Thomson and E. A. Stevens. They were, I believe, intended for all the parties there conducting that investigation. I don't know or do not recollect of having seen either of those gentlemen first named look at the books; I have seen them looked at by Mr. Bradley, and believe they were there for all persons conducting that investigation.

32. Did you deliver them to or leave them with Messrs. Stevens and Thomson any more than to or with the other persons there conducting the investigation?

Ans. I don't think that I delivered them into any particular hands; I merely named those gentlemen, knowing that they were generally present, or frequently present at the investigation.

33. Did not Mr. Gatzmer act as agent of the New Brunswick Co. in reference to the care and repairs of their barges, especially in the winter season?

Ans. He did.

34. Did he not constantly act as such agent?

Ans. He did.

35. Were the accounts of the Merchants' and Swiftsure Lines correctly kept, to the best of your knowledge?

Ans. I have no doubt they were, and fully believe they were.

36. Were the disbursements charged by and allowed to the agents actually and fairly made, to the best of your knowledge?

Ans. I have no doubt they were fairly made.

37. Were the freights and receipts of the business all accounted for, so far as you know?

Ans. I believe they were.

38. Were the dividends that were returned and paid to the New Brunswick Co. the true and full proportion of the net receipts of the business belonging to that Company, so far as your knowledge extends?

Ans. I have no doubt they were the true proportions, and the full amount due to the Company.

39. When, in your direct examination, you speak of R. F. Loper and Loper & Baird as the only agents at Philadelphia in the business aforesaid, after the New Brunswick Co. became sole proprietors of the lines, did you speak with reference to any definite time, or did you speak with reference to the whole period since the Company became sole proprietors?

Ans. I suppose the question meant up to the time of 1847, and spoke with reference only up to that time.

40. Did Loper & Baird succeed and follow R. F. Loper in the Philadelphia agency?

Ans. They did.

41. Was R. F. Loper, the agent mentioned, one of the firm of Loper & Baird?

Ans. He was.

42. Was James Neilson the treasurer of the Delaware and Raritan Canal Co. during the time you were employed at Philadelphia as aforesaid?

Ans. He was.

43. Did he draw for the canal tolls due from the Merchants' and Swiftsure Lines, as such treasurer?

Ans. He did.

44. Who, during that period, was treasurer of the New Brunswick Company?

Ans. A. S. Neilson.

45. What is his full name?

Ans. Abraham Schuyler Neilson.

46. Where did he reside?

Ans. I have known him 25 years to reside in New Brunswick, having but two places of residence during that time; both places in New Brunswick.

47. From the time of your first employment in the business of the lines in Philadelphia up to the year 1847, inclusive, where did William T. Anderson reside?

Ans. He always resided in New York up to that time, and I believe he was in the office there at the time I commenced with the canal lines at Philadelphia.

48. Where, during that time, did William H. Gatzmer reside?

Ans. His business or office was in Philadelphia. A portion of the time his family have lived at Tacony.

49. Did the Merchants' Line and the Swiftsure Line have separate agencies for their management?

Ans. They always have had separate agencies in New York, and a part of the time in Philadelphia.

50. What part of the time in Philadelphia?

Ans. From the time the Swiftsure Line commenced up to about 1842 or 1843; I think they had separate agencies in Philadelphia up to that time.

51. Did they have one agency in Philadelphia after that?

Ans. They did have one agency.

52. Was R. F. Loper agent for both lines in Philadelphia, whilst he acted as agent?

Ans. He was.

53. Were Loper & Baird agents for both lines whilst they acted as agents?

Ans. They were. I cannot recollect the precise time that Loper & Baird became a firm. It may have been at the time that the Merchants' and Swiftsure Lines were connected. I know that Loper was agent, personally, of the Swiftsure Line.

54. Who were the successive agents of the Merchants' Line in New York?

Ans. I believe that Miller & Banker, first, McHenry & Co., Schott & Co., Thomson & Neilson, and William H. Thomson, are all that I can recollect.

55. Who were the agents of the Swiftsure Line in New York?

Ans. I believe that Wm. H. Thomson was, for a short time; and I know that J. & N. Briggs have been for the most of the time that that line has been running.

56. How many columns did each manifest contain, and what were they?

Ans. As near as I can recollect, the first is a column for marks and numbers; next is for the number of packages; next is shipper's name; next is consignee's name; next is weights and measurement; next is rates of freight; next is the amount of freight; and the next, charges advanced on goods; and the next, freights received. That is all, I believe.

57. In speaking of the number of barges used in the Merchants' and Swiftsure Lines, in your direct examination, you stated that at the first of your time there were 16 barges, and up to the time of 1847 you believe there were from 18 to 21 barges; did you in that estimate mean to include the schooners and propellers?

Ans. I meant to include barges and schooners.

58. Had C. King & Co. taken the place of C. & F. King when you first went into their office?

Ans. They had.

59. Had each agency of each line a set of manifest books of their own?

Ans. They had.

60. Were you in C. King & Co.'s office, or had you a separate office of your own?

Ans. I was in the office of C. King & Co.

61. At the monthly settlements, who examined the accounts of the agents on the part of the New Brunswick Company?

Ans. A. S. Neilson, assisted by Benjamin Fish, generally.

62. At such settlements, I understand you to say the vouchers of the agents were examined?

Ans. They were.

63. Were the accounts of the agents entered up in the joint account-book for the month to be settled, before the meeting for settlement?

Ans. They were.

64. Were the canal tolls for the month to be settled, entered among the disbursements of that month?

Ans. They were.

65. These tolls were drawn by James Neilson, treasurer of the Canal Company, immediately after the settlement; do I so understand you?

Ans. They were.

66. Were the accounts, after the New Brunswick Company became sole proprietors of the lines, kept and settled with the agents in the same way they had been kept and settled before?

Ans. Always the same.

67. After that time, did not the dividend paid to the Company consist of the whole net balance of earnings, without division with anybody else?

Ans. The dividends paid to the New Brunswick Company was the whole net earnings or balance after paying disbursements.

68. Were they returned and paid by the agents in the same manner as had been done by the partners before the partnership terminated?

Ans. There was no change in the manner or form of paying, that I can recollect of.

69. When you say that the charges included under the head of labor, in the joint account-book, were charges for loading and discharging goods, do you mean to be understood that there may not have been other items of labor included under that head?

Ans. If there were any other items for labor under that head, they were small.

70. Can you say that William H. Thomson received a salary all the time up to 1847?

Ans. I believe he did receive a salary all the time, up to that time.

71. You say in answer to question 140, that wharfage or wharf hire was at all times charged in the joint account-books; may not the Company have paid wharfage for their boats, some of the time, which was not in the accounts of the agents?

Ans. I have no doubt they did pay wharfages which did not appear in the accounts of the agents.

72. In the course of the business, did not the agents from time to time incur debits and credits towards one another in the carrying on of the business?

Ans. They were constantly incurring such debits and credits.

73. From the nature of the business, could that well be avoided?

Ans. It could not be avoided.

74. Do you recollect whether, when King & Co. failed, they were indebted in this way to Thomson & Neilson?

Ans. They were indebted to Thomson & Neilson in that way at the time of their failure.

75. Do you recollect whether Thomson & Neilson attached King & Co.'s boats, or any of them, on account of that indebtedness? [Objected to.]

Ans. I do not recollect the circumstances, but think that they did do so, at which time it was ascertained that the transfer of C. King & Co.'s interest was made to Thomas King.

76. Do you know the details of the matter, how it was finally adjusted?

Ans. I believe I knew at the time, but I cannot recollect.

77. Do you know whether Thomson & Neilson gave up their attachment when it was found that C. King & Co. had assigned to Thomas King, or whether they hung on to it, till their claim was adjusted in some way?

Ans. I cannot recollect the circumstances connected with the matter.

78. In buying the boats that had belonged to C. King & Co., did the New Brunswick Co. buy them of C. King & Co., or of Thomas King, or how?

Ans. It may have been that the New Brunswick Co. may have bought what was Schott's interest from C. King & Co. Whatever C. King & Co.'s interest was at the time of their failure, I have no doubt, and believe, that they were bought of Thomas King.

79. You say that the Canal Company lost tolls by the failure of C. King & Co.; was it not made up to the Canal Company by the New Brunswick Co.?

Ans. I cannot say from my recollection that such was the case.

80. May not such have been the case without its coming to your knowledge?

Ans. I see no reason why it should come to my knowledge particularly. It may have been done.

81. In answer to question 156, you say that the entries in the freight bill-book, so far as the freight was concerned, were entered in the joint account-books. Do you mean that the joint account-books kept by you contained entries of the freights or manifests sent from New York?

Ans. I meant that the freights contained in that freight bill-book were put into the joint account-books of the New York end.

82. Then you don't mean that they were entered or posted into your joint account-books kept in Philadelphia?

Ans. They were not.

83. Were the freights entered in the New York joint account-books from the Philadelphia freight bill-book, or from the manifests themselves?

Ans. They were entered from the manifest-book in New York. Before the entries would be made in the joint account-books of either New York or Philadelphia, an account current would be exchanged between the several agencies for the time being.

84. What was the object of exchanging this account current?

Ans. To be sure of the respective amounts being correct, as each of the agents would charge those amounts to each other—that is, the agents in Philadelphia would charge the New York agents with the amount of freight and charges advanced on goods, as per manifest sent from Philadelphia, of each boat; and the New York agents would do the same vice versa.

85. Were the freight bill-books ever carried to Bordentown?

Ans. I don't recollect that they ever were.

86. On what freights were the commissions of the agents estimated; on the freights taken and sent out by them, or on the freights received from the other end of the line, or both?

Ans. The commissions was on both—freights sent out and freights received.

87. How long a time was it that the proportion of the New Brunswick Co. in the business was 13-18ths?

Ans. It is impossible for me to recollect. It was probably a year or two.

88. Are you certain that it was more than the last season during which the said Company had co-partners in the business?

Ans. I cannot say that it was any more.

89. Are you certain that it was even all of that season?

Ans. I cannot be certain that it was even a whole season. I merely recollect the circumstance from the peculiarity of the fact of its being 13-18ths.

90. You say that there must at that time have been 18 barges. Do you mean to include, under the term barges, all kinds of vessels then employed in the business, schooners as well as barges proper?

Ans. I do.

91. Was William T. Anderson the general book-keeper of the Company?

Ans. He was.

92. Where did he keep his office?

Ans. In New York.

93. Was he not also agent of the Company in various matters?

Ans. I believe he was.

94. Did not the disbursements of the agents sometimes exceed their receipts at the close of the season; say for the months of November or December?

Ans. I have known instances in December, that the disbursements did exceed the receipts, as we would carry but little freight, running but a few days, as a general thing.

95. May not C. King & Co. have been indebted to the New Brunswick Co., and the Canal Co., at the time of their failure, for more than one month's dividend and tolls, besides the fraction of the month in which they failed?

Ans. I cannot recollect the time that C. King & Co. failed; they may have been indebted for a whole month and a portion of the next month, as the tolls and dividends would not be paid until after the second Monday of the month, at which time the meeting would be held.

96. You state, in your direct examination, that you sometimes returned a statement of the amount of canal tolls for the month; to whom did you send such statement?

Ans. I sent it to the treasurer of the Canal Co., James Neilson.

97. For what purpose?

Ans. For him to draw upon the agents for the respective amounts due from them.

98. To whom did you render statements of the amount of steam-towing for the month?

Ans. A portion of the time, I think, to Wm. T. Anderson, and some portion of the time, I think, to Wm. H. Gatzmer.

99. For what purpose did you render them those statements?

Ans. That they might draft for the respective amounts on the agents.

100. Did you ever render statements of the amount of steam-towing to A. S. Neilson?

Ans. I cannot recollect; I think I may have done so.

101. What agents of the New Brunswick Co. usually had charge of the steam-towing business?

Ans. Wm. T. Anderson and Wm. H. Gatzmer.

102. When drafts were made on the Philadelphia agency for dividends, canal tolls, or steam-towing, did you ever go to the bank for the agents to pay the drafts?

Ans. I have frequently done so.

103. It came under your direct knowledge, then, that such drafts were actually paid?

Ans. It did.

104. Was not Edwin A. Stevens a director and the general superintendent of the business of the New Brunswick Co.?

Ans. I believe he was; I always recognised him as such.

105. Did he ever, to your knowledge, receive any salary for such services?

Ans. I have no knowledge that he did, but he may have received such salary.

106. Was he not largely interested in said Company, as a stockholder?

Ans. I believe he was.

107. In the statements of the amount of dividends sent by you to Anderson and A. S. Neilson, did you state the amount due the company from all the different agencies, as ascertained at the settlement?

Ans. For all the time that I returned the amount of such dividends, I did.

108. Did the agents of the Merchants' and Swiftsure Lines regularly pay the steam-towing for the barges of those lines, after the New Brunswick Co. became sole proprietors thereof, as well as before?

Ans. They did.

Cross-examination closed.

Direct Examination resumed.

Qu. 1. Were Edwin A. Stevens and John R. Thomson, two of the defendants in this case, officers in the C. and A. Railroad Co., and Delaware and Raritan Canal Company, either as separate or joint companies? State their official relations to said last named companies. [Question objected to, as entering into new matter.]

Ans. I believe they were both directors, and E. A. Stevens was superintendent of the Railroad Company; and John R. Thomson, I know, was secretary of the Canal Company, for the Joint Companies?

2. Was E. A. Stevens up to, say 1850, treasurer of the Railroad Company?

Ans. I believe he was treasurer of the Railroad Company, but cannot state to what time.

3. Is he now, and has he been, as long as you were in the employ of the New Brunswick Company, and thence hitherto a director, superintendent and treasurer of the Camden and Amboy Railroad Company? [Objected to, for reasons above.]

Ans. I believe he is now a director and superintendent, but not treasurer of the Camden and Amboy Railroad Company. He has been treasurer of the company, but up to what exact period of time I do not recollect. He has been a director as long as I have been in the New Brunswick Company—I think, of the Camden and Amboy Railroad Co. E. A. Stevens has been a director of Camden and Amboy Railroad Co., so far as I know, from its organization up to the present time. I believe that he was superintendent of the Camden and Amboy Railroad Co. for all the time I was in the employ of the New Brunswick Co., and I believe from thence up to this time.

4. What do you mean by schooners named in your answer to the 57th question in your cross-examination?

Ans. I mean sailing vessels, which had been rigged into schooners from barges, a part of them.

5. Do you mean by your answer to the 72d question of the cross-examination, in saying that the agents were constantly incurring such debits and credits, that such debits and credits were not accounted for in the business of the lines, at the monthly settlements?

Ans. So far as the freight was concerned, they were accounted for in the monthly settlements; and so far as charges were con-

cerned, or advances on goods, that would be accounted for or settled between agents.

6. Do you know, of your own knowledge, that C. King & Co. were indebted to Thomson & Neilson for any moneys due to the New Brunswick Co., at the time of their failure?

Ans. I know that C. King & Co. were indebted to Thomson & Neilson for moneys connected with the conducting of the business of the Merchants' Line.

7. Can you state the probable amount of that indebtedness?

Ans. I think it was between $2,000 and $3,000.

8. From your knowledge of the business, do you believe that the New Brunswick Co. owned 13-18ths of the number of barges in the lines for 4 months previous to the failure of C. King & Co.?

Ans. It is not possible for me to state the time, for I do not recollect.

9. Did they own that number at any time previous to the failure of C. King & Co.?

Ans. They did.

10. Do you mean to say that you know that at any of the monthly settlements there was, in the aggregate of the whole business, less receipts than disbursements?

Ans. I cannot say positively that there was a loss in the aggregate of the whole. I have frequently known it to be the case in some of the agencies.

Examination closed.

Adjourned to to-morrow.

Circuit Court of the United States, district of New Jersey.—In Equity.

JOHN D. HAGER vs. JOHN R. THOMSON and others. } On Bill, &c.—Examination, March 31st, 1853.

Present as before.

WILLIAM S. FREEMAN, sworn for plaintiff.

Qu. 1. Have you been in the employ of the New Brunswick Company; if so, when did said employment commence, and how long did it continue?

Ans. I have been in the employment of that Company. It commenced on the 7th of March, 1836, and terminated the 1st of April, 1846.

2. What was the nature of said employment?

Ans. I was a clerk in transportation office first, and afterwards agent of transportation.

3. Where were you employed during the whole time?

Ans. In Philadelphia.

4. In what line, or lines of transportation, of which the New

Brunswick Company were proprietors, were you employed as such clerk and agent?

Ans. The name of the line was the Union Transportation Line, commonly known and designated by that title, during all that time running by the Camden and Amboy Railroad.

5. Were you the principal receiving and disbursing agent of said line in Philadelphia; if yea, when did you become such agent, and how long did you continue to be such agent?

Ans. I had more or less expenses and disbursements to make from the day I commenced as chief clerk of the office. I don't think I was the principal receiving and disbursing agent. I was the principal receiving agent in Philadelphia, and disbursed only such matters as appertained to the carrying of merchandise.

6. When you commenced as clerk in the office in 1836, who was the agent of said line?

Ans. H. R. Swan.

7. Who was then the agent of said line in Philadelphia?

Ans. I don't think they had any at that time.

8. Were the moneys received at Philadelphia, in the business of said line, from March, 1836, to April 1st, 1846, paid to you?

Ans. Yes, the money passed through my hands—the money for freight.

9. Were the current disbursements, incident to the business of the line, at Philadelphia, during the period named in the last question, paid by you?

Ans. Yes.

10. Were the moneys received by you in the business of the line at Philadelphia deposited in bank or otherwise?

Ans. I kept a bank account and deposited some money, and some was not deposited.

11. In what way were the moneys derived from the business of the line deposited or kept, which were not deposited in bank by you?

Ans. They were kept in my own fire-proof, until paid to the agent of the Camden and Amboy Railroad Co., or paid out by me for current expenses of the office.

12. State the names of the said agents.

Ans. First, to William J. Watson; next to Mr. Benjamin Fish; Mr. Schuyler Neilson, I think, received a portion; and lastly, William H. Gatzmer.

13. State when you began to pay, as near as you can, such moneys to the agent of the Camden and Amboy Railroad Co.

Ans. I commenced paying them in March, 1836.

14. Where were these payments usually made, and by whose authority did you make them?

Ans. By the verbal authority of Mr. Swan, and they were usually made at Philadelphia.

15. When did H. R. Swan die?

Ans. I think it was in the neighborhood of 1840; I am not certain.

16. By whose authority or direction did you pay said moneys to the agents of the Camden and Amboy Railroad Co., after the death of said H. R. Swan?

Ans. I never received any further instructions on the subject, but continued as I commenced, until I commenced making payments to A. S. Neilson, and those payments always passed through the hands of the agents of the Camden and Amboy Railroad.

17. Were the payments above referred to made previous to the monthly settlements, and from moneys which had not been accounted for at the settlements?

Ans. I accounted for all the moneys I received, and paid them over whenever required; frequently the whole amount due at settlement was paid previous to settlement, and sometimes afterwards.

18. How was you enabled to pay the amount due previous to the time the settlements were made?

Ans. From being in receipt of money every day, which enabled me to anticipate; occasionally I made advances; frequently, $3,000 or $4,000.

19. To whom were such advances generally made?

Ans. To the agents mentioned before.

20. Were the deposits made by you in bank placed to your credit, as agent or otherwise?

Ans. The money deposited by me were deposited to my own individual credit.

21. Were any moneys received by you in the business of the line deposited to the credit of any other person or persons at any time?

Ans. No.

22. Were the moneys kept by you in your fire-proof, kept there during the whole month?

Ans. No, sometimes not more than a day, sometimes a week; it depended upon circumstances. It was most always received after bank hours, and frequently in uncurrent money.

23. What was your salary while acting as clerk and agent of the New Brunswick Co. in the business of the line, from March, 1836, to April, 1846?

Ans. When I commenced as clerk I demanded and received $1,500, which was paid at that rate for 3 months, I think; I afterwards refunded $300, and my salary was reduced to $1,200; a year or so after that, a further reduction took place of 20 per cent. Some 12 or 18 months after this my salary was increased to $1,800, and continued so for the balance of the time.

24. Did you receive while agent for the New Brunswick Co., any additional salary for services rendered in any other business of said Company?

Ans. No.

25. Were any perquisites of any kind included in the sums you have named above, as your salaries, or in any one or more of them?

Ans. No.

26. Was cooperage of boxes transported on the line done in Philadelphia by the New Bruuswick Co.?

Ans. No; all the cooperage done I did myself, and was paid for that cooperage by either the shipper or consignee.

27. Was this cooperage brought into the accounts of the New Brunswick Co. in any way?

Ans. Yes, it was included in charges advanced on goods, when not paid for by the shipper of goods.

28. When the shipper paid the cooperage, was the cooperage brought in to the accounts of the New Brunswick Co.?

Ans. No, there was no account made of it, further than this: it was sometimes entered on the way-bill and marked paid.

29. Did you receive the cooperage on goods sent from New York?

Ans. I received all moneys for bills mentioned on the way-bill, for freight and charges.

30. You say that cooperage was included in the charges advanced on goods when not paid for by the shipper; if the said charges advanced on goods were not collected from the consignee, by whom was the cooperage paid; was it in any case charged to, or paid by the New Brunswick Co. in any way?

Ans. The New Brunswick Co. never paid for the cooperage in any case.

31. How many clerks and book-keepers were generally employed at the office of the line in Philadelphia, besides yourself?

Ans. We generally employed from 5 to 6; most of the time 6.

32. Was the number of these increased or diminished after 1840, or about that time?

Ans. There has been a slight increase.

33. How many clerks and book-keepers were employed previous to 1840?

Ans. I don't recollect more than 6 at any time.

34. By these do you include the collectors of freights out of the office?

Ans. Yes.

35. State as near as you can the average salaries of each of such book-keepers and clerks?

Ans. From $50 to $70 a month.

36. Were the said salaries less in amount previous to 1840?

Ans. I don't think there was any salary less than $50 at any time I was in the office.

37. Were these salaries of book-keepers and clerks of the line at Philadelphia generally paid by you?

Ans. Yes, I paid them.

38. Was Benjamin Fish the agent of the line who transacted the business in New Jersey?

Ans. We respected him as such, but whether he was ever formally appointed I don't know.

39. Did Benjamin Fish collect the way-freights in New Jersey, and make disbursements for the line?

Ans. I think he did.

40. Do you not know whether he did or not?

Ans. I know that he collected freight and made disbursements.

41. Were any laborers or agents employed in the business of the line at Camden or Bordentown?

Ans. Yes, there were laborers employed there, and a man to superintend them.

42. What was the duty of the superintendent and laborers last named?

Ans. To transfer goods from railroad cars to steamboats, and from steamboats to railroad; and to see the business of the line properly conducted.

43. Were any additional laborers employed at Philadelphia?

Ans. Yes, we had a gang of men there.

44. Did the laborers at Camden assist in the business of the line at Philadelphia?

Ans. No.

45. State as near as you can the number of laborers employed at Philadelphia.

Ans. From 20 to 50.

46. What was the number employed, generally, at Camden and Bordentown together?

Ans. That is more than I can tell. I never knew the exact number. Fully as many as we employed at Philadelphia.

47. Do you believe that the number of laborers was materially increased after the year 1840?

Ans. Labor has always been on the increase ever since I have been in the line.

48. Who paid the salaries or wages of the superintendent and laborers above named?

Ans. I really do not know.

49. Goods sent from Philadelphia to New York—what account or entry was made of them in your office?

Ans. They were entered in an entry-book kept for that purpose.

50. What record was sent with or for said goods to New York?

Ans. An exact copy of that book.

51. What was that copy called?

Ans. It was called the way-bill.

52. Were the goods shipped from New York received by you at Philadelphia?

Ans. Yes.

53. Did you receive a way-bill or manifest of said goods from New York?

Ans. Yes.

54. Was any record or entries kept in your office at Philadelphia, of the contents of the way-bills from New York? And if so, state in what form such entry or record was made.

Ans. Nothing except an abstract, made at the end of the month.

55. What did that abstract contain?

Ans. The weights, and amount of freights, and by whom received.

56. Did it contain the name of the consignee or shipper, or either of them?

Ans. No.

57. Did it contain the charges advanced on goods at New York, and the charges for cooperage done in New York?

Ans. Yes.

58. Was this abstract named in your answer to question 54, made in a book?

Ans. Not in my office.

59. Was it made in a book in any office in Philadelphia?

Ans. I think not.

60. Was it made in a book in any office elsewhere?

Ans. I never saw such book, if it was.

61. Are the freights received from New York collected at Philadelphia, as a general thing, by cash on delivery?

Ans. At first they were, but not so much so towards the close of that line.

62. Were the freights of goods charged to consignees either monthly or otherwise at the Philadelphia end, on delivery?

Ans. Yes, portions of the freights was charged to consignees, and collected monthly.

63. In what book of account were such charges made against the consignees who paid their freights monthly?

Ans. In a collection-book.

64. Was the book last named called the collection-book?

Ans. Yes, by us.

65. Was the collection-book a bound book?

Ans. Yes, it was a bound book.

66. Were the accounts in the collection-book above named, posted or transcribed in any other book or ledger?

Ans. The sum totals of each account were transferred to what we called a monthly balance.

67. Was the monthly balance named in the last answer a book of account, or what was it?

Ans. That book was first introduced for the purpose of a trial-balance, and was subsequently kept to show the monthly balance due by each person.

68. State what was the title of the book named in the last answer.

Ans. Monthly Balances.

69. Is the last book named a bound book?

Ans. Yes.

70. Who paid the laborers employed in the business of the line at Philadelphia?

Ans. I did.

71. State as near as you can the several heads of disbursements made by you or your clerks in the business of the lines at Philadelphia, and all expenses paid out by you, classified under separate heads.

Ans. The headings of my account were generally deductions, damages, office expenses, incidental expenses, labor, salaries, rents, charges, charter of barges and steamboats, oil, and a few other heads I don't recollect at present.

72. Were the several heads of disbursements named in the last answer entered in any book of account previous to the day of settlement?

Ans. They were entered in my book of accounts current, and there only.

73. What was the title of the book last named?

Ans. Accounts Current.

74. Was the book of accounts current a bound book?

Ans. It was a bound book.

75. What were included, generally, under the head of "deductions"?

Ans. All items for an abatement made on freights either for over-charge or over-weight.

76. What was included under the head of damages?

Ans. All payments made for goods injured by water, bad usage, or damage in any way, and all goods lost, stolen, or miscarried.

77. Do you recollect of any material losses or damage incurred in the business of the line at any time from 1840 to 1846?

Ans. Losses and damages are constantly occurring; but the greatest I at present recollect was a barge load of sugar sunk at Walnut street wharf.

78. Did the loss last named occur in the business of the Union Transportation Line?

Ans. Yes.

79. Can you state the probable amount of such loss, and the year it occurred?

Ans. I can't say the precise time, but it was after the year 1841. The amount was in the neighborhood of $5,000.

80. Do you recollect of any other loss occurring in the business of the line material in amount at any time after 1840, beside the one named in the last answer?

Ans. Several of the express crates received very material damage, but the damage was not paid by me. I therefore cannot say what the loss was.

81. Did the New Brunswick Company pay the losses, if any occurred, to the goods transported in the express crates?

Ans. I don't know whether they ever did or not. I never did, that's certain.

82. Were the express crates transported by the Union Transportation Line?

Ans. Yes.

83. Were any moneys for the transportation of express crates as a general thing received by you?

Ans. No.

84. Can you state to whom the transportation was paid in behalf of the New Brunswick Company of the express crates?

Ans. All the amount received was paid to Mr. Decker, and regularly entered on the way-bills.

85. Can you state the price paid to the New Brunswick Company per 100 lbs. for the goods carried in the express crates?

Ans. At first it averaged $1 for every 100 lbs. of freight, but it was gradually reduced in consequence of opposition.

86. Who were the proprietors of the express crates previous to April, 1846?

Ans. Harnden & Co. were the first, Adams & Co., and Livingston & Co.

87. What do you believe was the lowest price per 100 lbs. of the goods carried by express crates paid to the New Brunswick Co. previous to April, 1846?

Ans. I don't think it was at any time less than 50 cents; probably not so low.

88. Were the goods carried by the express crates loaded and unloaded in and from the crates by the proprietors of the express lines?

Ans. They were.

89. Were the goods in the express crates taken charge of by the agents of the express lines through the whole route from New York to Philadelphia and vice versa?

Ans. After they were loaded, and before being discharged or unloaded, they were in charge of the Union Transportation Line. When specie was carried, they sent their own messenger with it.

90. When specie was carried by the express crates, did the New Brunswick Co. receive a larger freight for such specie than ordinary goods carried in said express crates?

Ans. They received the usual freight for that article chargeable to everybody else.

91. By such charge, do you mean the price charged for transporting specie by the Union Transportation Line?

Ans. Yes.

92. State the price charged by the Union Transportation Line, prior to 1846, of transporting specie?

Ans. $1 per $1,000 of silver, and 37½ c. per $1,000 of gold.

93. What are the respective weights of gold and silver per $1,000? [Question objected to as irrelevant.]

Ans. Gold coin, in kegs or boxes, 4 lbs. to the $1,000; silver, 65 lbs. to the $1,000, in similar packages.

94. Were the prices of gold and silver, carried by the Union Transportation Line, uniform from 1836 to 1846?

Ans. Very.

95. What number of express crates was carried weekly from New York and Philadelphia?

Ans. Well, I suppose they would average from 8 to 10 a day.

96. What was the average weight of the merchandise carried in the express crates?

Ans. About 3,000 lbs. each.

97. In what way was the price to be paid to the New Brunswick Co. for transporting the express crates, per 100 lbs., ascertained?

Ans. They were not paid in that way.

98. In what way was it ascertained what was the price to be paid to the New Brunswick Co.?

Ans. The New Brunswick Co. were to receive ⅔ds the amount of freights received by the express companies.

99. Then did the New Brunswick Co. receive $1 for every $150 freight charged by the express companies?

Ans. That was the basis of settlement.

100. Did the New Brunswick Co. receive from the express companies ⅔ds of the amount of freights charged by them for goods carried in the express crates?

Ans. Yes.

101. Did the New Brunswick Co. incur any risk as to the collection of said express freights?

Ans. They did not.

102. Were goods carried by the Union Transportation Line charged so much per 100 lbs. of freight carried?

Ans. Freights were always carried at so much per 100 lbs., except in some few cases where specific rates were charged.

103. Were silks and valuable goods charged a higher price than ordinary freights by the line?

Ans. Yes.

104. From 1836 to 1840, from your recollection and belief, what was the price charged by the Union Transportation Line, per 100 lbs., on ordinary freights? [Question objected to as irrelevant.]

Ans. From 25 c. to 50 c. per 100 lbs.

105. Was the price of ordinary freights in 1836, '37, not above 50 c. per 100 lbs.? [Question objected to as irrelevant.]

Ans. No, it was only extraordinary freights that was over 50 c.

per 100 lbs.; by that I mean light and bulky articles and valuable goods.

106. What was the average price of both descriptions of goods above named, from 1840 to April, 1846? [Question objected to as irrelevant.]

Ans. Ordinary goods, 40 c. per 100 lbs.; silks and other valuables, 75 c.; and both classes of these goods were frequently much lower than these prices.

107. Was the price of freights in the Union Transportation Line quite firm from 1843 to 1846?

Ans. During that time, I think there was but little or no change, although the tendency of prices was downwards.

108. Do you think the price of freights by the Union Transportation line were about the same in 1843 as named by you in answer to question 106?

Ans. I think they were; there was no change in valuable goods.

109. Are you to be understood as saying that the price of freights by the Union Transportation Line were higher in amount from 1840 to 1846 than they were from 1836 to 1840?

Ans. No, lower.

110. What would you think was the average price per 100 lbs., for freights carried by the Union Transportation Line, from 1836 to 1840? [Question objected to as irrelevant.]

Ans. I think it would average 60 c. from 1836 to 1840.

111. What from 1840 to 1846? [Question objected to as before.]

Ans. 56 c., about; I can't speak positively.

112. Were there any other matters included at any time under the heads of damages, deductions and labor, than these respective heads imply?

Ans. No, certainly not.

113. What was comprehended under the head of office expenses?

Ans. All expenditures for books, paper, stationery, gas-light, fuel, and all expenditures for the particular use of the office.

114. What salaries were comprehended under the head of salaries?

Ans. All the persons employed in or about the office.

115. What rents were included under the head of rents?

Ans. Rent of office in the use of transportation, wharf and warehouse.

116. What labor was included under the head of labor?

Ans. All expenditures for handling goods at Philadelphia.

117. Then, was not the labor performed for the New Brunswick Co., in the business of the Union Transportation Line, at Camden or Bordentown, included under the head of labor, as stated in answer to question 71?

Ans. Not in my account.

118. State what was comprehended under the head of charges, as stated in answer to question 71?

Ans. All advances made to other transportation lines for freight to Philadelphia or New York, and for expenses for coopering boxes.

119. What was comprehended under the head of charter of barges and steamboats, as stated in answer to question 71?

Ans. For the use of boats used by the line during the winter; for crossing the river Delaware, and at other times.

120. To whom did the barges and steamboats, named in the last answer, so chartered, belong?

Ans. I do not know.

121. Do you believe that any of the barges last named belonged to the New Brunswick Co.?

Ans. I don't think that I paid for any that belonged to the Company. We used two that belonged to the Company, for which there were no payments made—no payments made by me; I don't know whether anybody else did it or not.

122. State to whom the payments were made by you for the charter of barges and steamboats?

Ans. I think it was the agent of the Camden Ferry Co. John B. Benson, I think, was the agent at that time.

123. Can you state the names of the said steamboats or barges, or any of them above alluded to?

Ans. The only one I can distinctly recollect the name of was the steamboat "State Rights."

124. What was comprehended under the head of Oil, as stated in answer to question 71?

Ans. It was oil used for lubricating the machinery used in the transportation of merchandise.

125. What was comprehended under the head of incidental expenses, as stated in answer to question 71?

Ans. All expenses not for the use of the office, or embraced under other heads.

126. State, as near as you can, what were any of such expenses alluded to in the last answer?

Ans. Repairs of machinery and repairing boxes of goods broken between New York and Philadelphia or trucks, baggage covers—that is large canvass cloths to cover the goods—to keep them from the rain; a great many other articles that I can't recollect at present, incidental to the business.

127. Do you remember any other head of disbursements than what you have named, in answer to question 71?

Ans. Not at present. There may be others.

128. At what place and when was the monthly business of the Union Transportation Line settled?

Ans. At Bordentown, generally, on the 2d Monday of the month.

129. Previous to 1840, who generally attended said settlements?

Ans. Mr. Decker, Mr. Fish, A. S. Neilson, myself and the executive committee.

130. State the names of the executive committee.

Ans. The executive committee I understand to be the executive committee of Camden & Amboy Railroad. The gentlemen I recognised as such were E. A. Stevens, James Neilson, John R. Thomson. I think Robert L. Stevens was considered one of the members.

131. Did Mr. Gatzmer generally attend such settlements?

Ans. Mr. Gatzmer was almost always present at our meetings; he was seldom absent.

132. Was the business of the Merchants' and Swiftsure Lines settled at the same time and place?

Ans. I think it was.

133. Previous to the regular monthly meetings for settling the business of the Union Transportation Line, were statements prepared by you at Philadelphia, containing the receipts and disbursements of the business of the line, and did you present the same to the meeting for settlement? [Question objected to as leading.]

Ans. Yes; I made such statements and presented them at those meetings.

134. What were those statements composed of?

Ans. Those statements were composed of abstracts taken from the way-bills and my account current.

135. Were such statements composed of credits and debits of the business of the line for the previous month?

Ans. Yes.

136. State what was comprehended in detail on the credit side of such statements.

Ans. Such statement comprehended the amount of freight received by me on way-bills from New York and Philadelphia, and for charges advanced on goods in New York. The charges, as I before mentioned, included the cooperage. I think I before stated that I did the work in Philadelphia and got pay for it, and could only get pay for it by that process.

137. Do you recollect of any other items included on the credit side?

Ans. No; these items will cover all the credits.

138. State the items on the debit side.

Ans. All disbursements that I mentioned in answer to question 71.

139. What were the rates of toll paid by the New Brunswick Co. to the Railroad Company for transporting the goods of the Union Transportation Line?

Ans. $4 88 per ton for the use of the railroad, and $2 76 per ton for the use of steamboats from South Amboy to New York.

140. Was the amount of tonnage and the price of freights charged thereon last named audited and entered in your books?

Ans. The abstracts were not entered in my books; nor do I know whether they were entered in any other. The account was audited and certified by the committee of examination, and the accounts left with the agent of the Camden & Amboy Railroad Company, Mr. Gatzmer. I kept no account of these papers except my expense account.

141. Did the amount of tolls due to the Camden & Amboy Railroad Company, named by you in answer to question 139, appear on the debit side of your monthly statements?

Ans. No.

142. Were any other items contained on the debit side of said statements other than what you have named?

Ans. None that I can recollect.

Adj.

Friday Morning, April 1, 1853.

143. Was the amount of tolls for freights of the Union Transportation Line made up at Philadelphia previous to each monthly settlement?

Ans. No; that account was made up in New York. Abstracts for my portion were only made in Philadelphia.

144. Do you mean by the last answer the freights made up by you for the amount of tolls at Philadelphia was for the goods received at Philadelphia? or state what it was.

Ans. I mean by the last answer that I furnished abstracts in Philadelphia for freights from New York to Philadelphia only. From this abstract Mr. Decker, or some of his clerks, made up the statements of tolls which embraced the freights for both ways.

145. From 1840 to April, 1846, were certain freights carried by the line under the title of coarse goods as separate from the regular freights of the line?

Ans. Yes; we carried a class of goods called coarse freight, which was regularly entered on the way-bill with other freight, and embraced in the accounts, for a portion of that period; I don't think it was all the time.

146. In what manner was the amount of tolls on such coarse freight ascertained?

Ans. I don't think that there was any specific tolls charged on that kind of freight. The Union Transportation Line paid all expenses, and paid over the net proceeds to the Railroad Company. I mean by the coarse freight I am speaking of, coarse freight carried in the winter time for the accommodation of the canal lines.

147. Were not certain other coarse freights carried over the railroad by the New Brunswick Co. from 1840 to April, 1846?

Ans. Other coarse freights were carried during that period, such

as flour and articles of that description, that paid a low price for freight.

148. In what way was the amount of tolls on the coarse freights last named ascertained, and at what rates paid?

Ans. The weights were furnished by the abstract in the usual way in pounds, which were reduced to tons. What rate of toll was paid for that, I know not, except what appears from the statement now shown to me, on page 16 of appendix, of Exhibit A. [Said Exhibit being shown to witness by complainant's counsel.]

149. What was the average, as near as you can state, of the price per 100 pounds for the coarse freights named in answer to question 147, from both ends of the line? [Question objected to as irrelevant.]

Ans. From 12½ to 15 cents per 100 pounds.

150. Would you judge that the average price of the coarse freights last named was as much in amount per ton as paid to the Railroad Co. for tolls stated on page 16 of the appendix of Exhibit A? [Question objected to as irrelevant and improper.]

Ans. Yes; fully as much.

151. Were the tonnage of freights of these coarse freights, together with the freights of the Union Transportation Line, as made up by you at Philadelphia, computed in gross or net tons?

Ans. They were computed in tons of 2,240 lbs. to the ton; what we understand to be gross tons.

152. Did the New Brunswick Co. pay the Railroad Co. for transportation in gross tons of 2,240 lbs. each?

Ans. Yes.

153. Was the average price of freights carried by the Union Transportation Line, named by you in answer to questions 110 and 111, computed by you from prices charged at the Philadelphia end?

Ans. No; it was the general average of the business of the line that I meant.

154. In answer to question 17, you have stated that, frequently, the whole amount due at the settlement was paid previous to the settlement, and sometimes afterwards; by this, do you mean the whole amount due from you as the agent of the line, or only the amount due the Railroad Co. for tolls?

Ans. I mean the whole amount of my responsibility; the tolls I never paid.

155. Since 1840, were the amounts named by you in the last answer, frequently paid previous to the monthly settlements?

Ans. Ever since my connection with the line I have paid the moneys in my possession whenever required, either before or after settlement; as a general thing, afterwards.

156. To whom were such payments made by you, when made previous to the settlements?

Ans. To the same persons who received them afterwards.

157. Who were they?

Ans. Wm. J. Watson, Benjamin Fish, Wm. H. Gatzmer.

158. Since what period were these moneys paid by you to William H. Gatzmer?

Ans. I can't state the precise time when Mr. Gatzmer commenced; it commenced soon after his appointment as agent of the Camden & Amboy Railroad Co.

159. State the time, as near as you can.

Ans. I think I commenced paying my balances over to Mr. Gatzmer about the year 1838.

160. Did you continue to pay your balances to him, from the time you commenced paying said balances to him, during the whole period of time that the New Brunswick Co. were the proprietors of the Union Transportation Line?

Ans. Yes.

161. In what character did Mr. Gatzmer receive the said moneys of you?

Ans. He signed my receipts, as agent; but whether he meant by thas as agent of the Camden & Amboy Railroad Co., or the New Brunswick Co., I don't know.

162. From the time you commenced paying said moneys to Mr. Gatzmer, have you made any payments to Mr. Fish?

Ans. I don't think I have.

163. Can you state to whom Benjamin Fish accounted for the money received by him, in the business of the line, for way-freights?

Ans. To the proprietors of the New Brunswick Co., I believe.

164. Did he so account at the regular monthly settlements?

Ans. Yes; the amounts were always entered on some way-bill, from New York or Philadelphia.

165. To what agent of the line did Mr. Fish pay the said moneys, and when, as a general thing?

Ans. I do not know.

166. Did you pay to Mr. Fish the disbursements of the line made by him in New Jersey?

Ans. No.

167. At the monthly settlements, were the statements of receipts and disbursements, made by you at Philadelphia, examined by vouchers?

Ans. Yes; vouchers were furnished for every entry.

168. Were statements prepared of the business of the line at the New York end, by Alfred Decker?

Ans. Yes.

169. Were vouchers also produced by Mr. Decker for the receipts and disbursements of the business of the line at New York?

Ans. Yes.

170. In what way were the statements examined at settlements, and by whom?

Ans. The statements were generally compared with the way-bills and vouchers—frequently by Mr. E. A. Stevens, and often by Mr. Fish and A. S. Neilson, who certified the account when examined by them.

171. Did John R. Thomson and James Neilson generally attend at these settlements, and participate in the examinations?

Ans. They were always present at our monthly meetings, and examined only general totals.

172. Previous to the monthly settlement, were there any exchanges made of the respective accounts of Mr. Decker and yourself?

Ans. Yes; I always sent mine to Mr. Decker for examination. By this, I mean statements or abstracts made out from the way-bills. My expense account he never saw, until at the settlements. Mr. Decker very seldom sent his to me; I don't recollect an instance.

173. As a general thing, were these statements of Mr. Decker and yourself, produced at the settlements, found to be correct, both as to the receipts and disbursements of the current business of the line, and so admitted by the persons who examined the same?

Ans. Yes.

174. Was the amount due the Railroad Co. for tolls of freights carried by them for the line, ascertained by the persons who made the examinations at the settlements?

Ans. No; they had not time; they merely made the calculations from the figures furnished by Mr. Decker and myself.

175. Was there a general statement made at the monthly settlements from the statements of Mr. Decker and yourself?

Ans. Always made there, if not before; sometimes before.

176. State the contents of such general statement as near as you can, and by whom the same was generally made?

Ans. This general statement contained all amounts received for freight by Mr. Decker, Mr. Fish and myself; the amount of each expense account, and the blance due from each; together with all weights of through freights, dutiable way-freight and other way-freight; also the number of tons of each, and the amount due for toll to the Railroad Co. on that freight. I think it also contained the amount of balance due the New Brunswick Co. This statement was generally made by Mr. Decker at the meeting, if not done before.

177. Was the general statement last named called the general statement, or by other name?

Ans. It was called the "general statement," and so endorsed.

178. Did, then, this said general statement contain an abstract of the receipts and disbursements of the business of the line for the previous month, so that the profit or loss on the business appeared thereon?

Ans. Yes, so far as appertained to Mr. Decker's, Mr. Fish's, and my own account; what other charges the line was liable to, I know nothing about.

179. Was it intended, at these monthly settlements, to settle up all the business of the line for the month preceding, and did you so understand it? [Question objected to as leading.]

Ans. I understood it to be a final settlement of the accounts of the agents of the Transportation Line; many other agents were there besides Mr. Decker, Fish and myself, whose accounts, I presume, were settled at the same time.

180. Were there any other agents of the Union Transportation Line that either did, or did not, usually attend the said monthly settlements, besides Decker, Fish and yourself? if yes, name them.

Ans. Mr. Swan, previously named, and Wm. T. Anderson, were frequently there.

181. Had Mr. Swan anything to do in conducting the business of the said Union Transportation Line; if yes, what was it, and when did it cease?

Ans. Mr. Swan was the general agent, and did not interfere with the details of either office, at Philadelphia or New York, as I know of. His authority continued until his death.

182. Had Mr. Anderson anything to do in conducting the business of said line; if yes, what was it, and when did it commence and cease?

Ans. I only know the functions of Mr. Anderson as book-keeper. He must have commenced as far back as 1838 and continued until the 1st of April, 1846.

183. Were Swan and Anderson in the employ of the New Brunswick Co. at the same time?

Ans. Yes.

184. To whom was the general statement returned, or by whom was it taken from the settlements?

Ans. This general statement first passed into the hands of Wm. H. Gatzmer, with the expense accounts and vouchers of the several agents, through whom they passed into the hands of Wm T. Anderson.

185. Did Mr. Gatzmer generally take from the monthly meetings for settlement these general statements, together with the statements brought to the meeting by Mr. Decker and yourself, and the vouchers accompanying the same?

Ans. Very seldom, if ever; they were sent to him the next day.

186. Do you know that Mr. Gatzmer received the same?

Ans. I presume he did; each agent furnished him with his own papers.

187. Who took from the meetings, at the time of the monthly settlements, the general statement and the other statements, with the vouchers?

Ans. Mr. Decker took the general statement, and most of the other statements, I think. The vouchers each agent kept until sent or delivered to Mr. Gatzmer.

188. Do you know how soon after the monthly settlements, and from whom Mr. Gatzmer received the general statement, and the other statements and vouchers?

Ans. I always understood that they were delivered the next day. Mr. Decker sent Mr. Gatzmer the general statement and the other statements. I sent my own vouchers to Mr. Gatzmer; Mr. Decker sent his, and Mr. Fish his.

189. Were the balances in your hands, as ascertained at the settlements, paid to Mr. Gatzmer directly after the monthly settlements?

Ans. Not always: sometimes before the settlements: but always within the month the settlement was made.

190. From your your knowledge of the business, did Mr. Gatzmer draw upon or receive from Mr. Decker the balances in his hands, as ascertained at the monthly settlements?

Ans. I think he did.

191. Previous to the monthly settlements, did you make any payments from the moneys of the line in your hands to any other person or persons other than W. J. Watson, Benj. Fish, A. S. Neilson, and W. H. Gatzmer, the current disbursements of the line excepted?

Ans. I made a few payments to Mr. Swan, and to him only.

192. In what way were the payments to the persons above named charged by you in your accounts?

Ans. They were not charged at all in my accounts.

193. In the payment of the balances in your hands, did you return the amounts of the several payments to the persons above named as so much cash, or in what way were these payments credited to you?

Ans. When I paid Mr. Gatzmer, I paid him cash and took a receipt for it, and the payments when made were a part of the general balance due from me to the Company.

194. Did you use the vouchers received by you for moneys paid by you, of the funds of the Union Transportation Line in your hands, to the persons you have named in the settlements as so much cash, or in what form were you credited with the amount of moneys so paid to said persons?

Ans. The receipts given for money were never used as vouchers; the balance being ascertained, it was expected I would pay it up as soon as possible. They looked to Mr. Gatzmer to keep the accounts correct. There was but one account betwixt Mr. Gatzmer and myself, and that was the balances. The said balance due from me to the Company formed an item in my account current, and charged to Mr. Gatzmer in that account, since I commenced

making payments to him. It was therefore unnecessary to furnish vouchers for the payment of that.

195. You have said, if I understand you, that previous to monthly settlements you have paid from the moneys in your hands arising from the business of the Union Transportation Line, moneys to Wm. J. Watson, Benj. Fish, A. S. Neilson, Wm. H. Gatzmer, and Henry R. Swan; am I right in so understanding you?

Ans. You are. I paid money to all those persons prior to the monthly settlements, except to A. S. Neilson. When paid to Mr. Swan, Mr. Gatzmer or Mr. Fish received the receipt that I got from Mr. Swan as so much money, and gave me another.

196. How were the sums of money so paid by you to the persons named in the last answer credited or allowed to you in the monthly settlements?

Ans. I have stated once or twice, I think, that these payments do not appear in the monthly settlements, and never did. The object of the settlement is to ascertain the balances due from each agent of the Company for the previous month's business.

197. If you paid previous to any monthly settlement a sum of money in anticipation of the monthly settlements to B. Fish, for example, in what way was such money credited to you?

Ans. It was not credited to me on the books of the Company at all. Mr. Fish would give me credit for the amount until the whole balance for the month was paid.

198. You have said Mr. Swan was the general agent. Do you mean the general agent of the New Brunswick Co.?

Ans. Yes.

199. Who were the agents that had the management of the business of the Union Transportation Line during the whole time you have been connected with said line for the New Brunswick Co., stating them in the order of time and their respective locations?

Ans. In Philadelphia, myself; in New York, Mr. Decker; in New Jersey, Benjamin Fish.

200. What have been the official relations of Edwin A. Stevens to the C. and A. R. R. and Trans. Co., Del. and Rar. Canal Co., and the New Brunswick Steamboat and Canal Trans. Co.? State each in the order of the respective times of their commencements and termination or terminations.

Ans. I have known and respected Mr. Stevens, as the superintendent of the C. and A. R. R. Co., and I think he was treasurer also of that Company, and also a director. I do not know when he commenced these relations. His situation as treasurer terminated on his voyage to Europe; when that was I can't say, nor do I know precisely. I believe he is still superintendent and director. His official relations to the Del. and Rar. Canal Co. I know nothing about. I believe him to have been a director in the New Brunswick Co. as long as I had anything to do with it.

201. State when E. A. Stevens went to Europe as nearly as you can.

Ans. I think it is about 3 years since.

202. What relations have existed or do exist between John R. Thomson and the Companies mentioned in question 200?

Ans. I believe Mr. Thomson was or is a director in the C. and A. R. R. Co.; when he commenced as such I do not know. I believe he was also secretary of the Del. and Rar. Canal Co.; when he commenced as such, I know not; I believe he holds that office still. I am told he was a director in the New Brunswick Co., but whether true or false, I know not.

203. Do you know whether John R. Thomson was or is secretary of the joint board of directors of the Delaware and Raritan Canal and Camden and Amboy Railroad Companies?

Ans. I do not know.

204. Were the entry-books named by you bound books?

Ans. Yes.

205. Was there any record of the contents of the way-bills received by you from New York, made by you, or in your office?

Ans. Yes; the various consignees mentioned on the way-bills were engrossed, and the several amounts of freight to each consignee entered in one sum opposite to his name, which proved (and was kept for that purpose) the amount chargeable to me on each way-bill.

206. Was the record last referred to made in any book of account?

Ans. It was made in a book.

207. What was the book last mentioned called?

Ans. It was called a journal.

208. Was the book called a journal a bound book?

Ans. Yes.

209. You have stated that there was kept in the office of the Union Transportation Line at Philadelphia the books of account called the Entry Book, the Collection Book, the Book of Monthly Balances, the Accout Current Book, and the book called the Journal; were any other books containing any account of the business of the Union Transportation Line, from 1836 to April, 1846, kept in your office at Philadelphia? [Question objected to, because the statement made to witness in the question is not correct.]

Ans. All the other books kept were of a private nature, and have no reference to the business of the line.

210. Will you state whether the books named in question 209 were kept in the office of the Union Transportation Line at Philadelphia, from 1836 to April, 1846, inclusive, as the books containing the current business of the Union Transportation Line at Philadelphia?

Ans. They were.

211. Where are those books now, according to the best of your knowledge and belief?

Ans. Some of them were sent to Bordentown, and I think are there yet. Others are in my office.

212. Do you mean that those sent to Bordentown are in the office of the Camden and Amboy Railroad Company at Bordentown?

Ans. They were sent there. I suppose them to be there yet.

213. What of said books are in your office?

Ans. The entry-books, collection-books, and journals.

214. When the goods of the Union Transportation Line were conveyed from Camden to Philadelphia, and ferriage paid therefor, by whom was the same paid, and to whom charged?

Ans. The amount was paid by me and charged to the New Brunswick Co. [This reminds me that I had another heading to my accounts—that was, Camden and Philadelphia Ferry Company, for amounts paid for this business of carrying freights across, when sent in the boats of the Ferry Company.] Complainant excepted to all above in brackets, last above stated, before the same was taken down, after the witness commenced it, and as soon as understood, because it is not responsive to the question 214, and because it is a volunteer statement of the witness, and the complainant's counsel further requested that it might be stated as the explanation of the witness to his answer to another question put to him above. Counsel for defendants insisted that the witness had a right to insert the clause in question, by way of explanation in the manner the same is above stated, in which the commissioner concurred.

215. Were the amounts paid to the Ferry Co. for ferriage material in amount in any year, according to your recollection? And if so, approximate such amount as near as you can.

Ans. I cannot specify the particular year, but some years the amount under that head was in the neighborhood of $30,000.

216. Was there anything else included under the head last named, other than ferriage of the freights of the line?

Ans. No; nothing else.

217. By whose direction, according to your remembrance, were the charges for ferriage of freights paid by you to the Ferry Co.?

Ans. I think they came to me, through Mr. Benjamin Fish, from Edwin A. Stevens.

218. To whom were the said moneys for ferriage paid by you?

Ans. Sometimes to William H. Gatzmer, and sometimes to John B. Benson.

219. Were the said charges for ferriage paid, charged by, and allowed to you, in your disbursements at the monthly settlements?

Ans. Yes.

220. Can you state who were ths proprietors of the Camden and Philadelphia Ferry Co. during the time?

Ans. I know but two who said they were stockholders; John L. McKnight and John W. Mickle. I have heard others named, but I don't know whether they were or not.

221. Was there a kind of business carried on by the New Brunswick Co. during the close of canal navigation, called Winter Transportation, or the Winter Line, after 1840?

Ans. Yes; there was a kind of business carried on called the Winter Transportation, and I think it was conducted by the New Bunswick Company.

222. Who was the forwarding agent in the business of this Winter Line in New York?

Ans. J. & N. Briggs.

223. State in what way the goods by the Winter Line were sent from New York to Philadelphia.

Ans. They were sent in barges or propellers from New York to South Amboy; thence by C. & A. R. R. to Camden; thence by barges or steamboats to Philadelphia. Sometimes when the navigation of the Delaware was open, they came from Bordentown to Philadelphia.

224. Who owned the barges and propellers which conveyed the winter freights to South Amboy?

Ans. I think they belonged to the New Brunswick Co., except one or two belonging to Mr. Fish; one called the Uncle John was used for that purpose, which I think belonged to Mr. Fish.

225. Who received the goods of this Winter Line at Philadelphia?

Ans. I did for a portion of the time, and Loper & Baird, I think, for a portion of the time, or William M. Baird & Co., I forget which.

226. Were the winter freights from New York received at Philadelphia prior to April 1, 1846, received by you?

Ans. Mostly received by me and delivered to the consignees.

227. Were the freights of the goods last named paid to you?

Ans. Yes.

228. Were the moneys collected for these freights, and an account thereof kept, separate from the business of the Union Transportation Line?

Ans. Yes.

229. Were there freights sent by the Winter Line, sent from Philadelphia to New York? and if so, state by whom.

Ans. They were, and by Loper & Baird.

230. Who received such freights in New York?

Ans. Alfred Decker.

231. Did Mr. Decker deliver the goods to the consignees and collect the freights?

Ans. Yes.

232. When and where was the business of this Winter Line settled by the agents, Mr. Decker and yourself?

Ans. At the end of the season, and at Bordentown, at one of the monthly meetings.

233. Previous to such settlement were any statements made out by Mr. Decker and yourself, or either of you, of what was to be paid to the Railroad Company, for transporting the freights of the Winter Line?

Ans. A statement was made out in a similar manner to those of the regular line, and the balance after deducting expenses was paid to Mr. Gatzmer.

234. State as near as you can the contents of said statements.

Ans. These statements were abstracts taken from the way-bills, showing the amount received for freight and the estimated weights, accompanied by our expense account, showing the amount paid for disbursements.

235. What was the amount of the charges paid to the Railroad Company, for carrying these goods across the railroad?

Ans. I do not know.

236. How was you enabled to ascertain the amount that was to be paid to the Railroad Company, and which was charged by you in your statements, made previous to the settlement? [Question objected to.]

Ans. The amount to be paid to the railroad was ascertained by abstracts taken from the way-bills, which showed the whole amount of the business. The expenses were deducted from this amount, and the balance paid to Mr. Gatzmer, which I understood was the amount received by the Railroad Company for doing the business.

237. What constituted the expenditures of this Winter Line as stated in the statements prepared by Mr. Decker and yourself? State all the heads of items as near as you can.

Ans. They were similar to the others of the regular line, viz: deductions, damages, expenses, incidental, labor, salaries, captains' wages, charter of barges, and ferriage, or ferry company, and commissions.

238. Where was the labor performed for this Winter Line, which is included under the head of labor, in the statements you made?

Ans. At New York, South Amboy, Camden and Philadelphia; sometimes at Bordentown.

239. Were any of the charges for labor, of this Winter Line, paid for by you?

Ans. Yes.

240. State for what places such payments were made.

Ans. Bordentown, Camden and Philadelphia.

Adjourned to Wednesday, April 13th, 1853.

Newark, Wednesday, April 13th, 1853.

241. To whom did you pay the charges for labor at Philadelphia, Camden and Bordentown for this Winter Line?

Ans. In Philadelphia to the men employed, and at Camden and Bordentown to the agent of transportation, John Fine.

242. At what times were such payments made, and were vouchers taken for the same?

Ans. At the end of the month, and there were vouchers taken at the same time.

243. Were the laborers at Philadelphia in the Winter Line the same as those of the Union Transportation Line?

Ans. No; always a separate gang.

244. Were either of the payments made to John Fine, or by yourself at Philadelphia, on labor in the Winter Line, charged in the disbursements of the settlements of the Union Transportation Line?

Ans. No.

245. State the other heads of items paid by you as charged in the statements of disbursements for the Winter Line?

Ans. I believe I have answered that question.

246. Prior to April, 1846. did you pay any charges for the Winter Line for the charter of barges and wages of captains and crews engaged in that transportation?

Ans. I think I did.

247. To whom and when were such payments made?

Ans. To the captains of the vessels, at the end of the month, for wages. The charter of barges was sometimes paid to Mr. Gatzmer, and sometimes to Capt. R. F. Loper.

248. Who directed you to pay the wages of the captains and crews, and charter of barges, to Gatzmer and Loper and to the captains?

Ans. I think it was Mr. Gatzmer.

249. Were accounts kept at Philadelphia of the business of the Winter Line? and if so, state in what form.

Ans. Precisely in the same manner as the regular line.

250. Were such accounts kept in bound books? and if so, state their titles.

Ans. The principal book used for this line was the collection-book, entry-book, way-bills, and account current; and the books were all bound except the way-bills, and they were sewed together.

251. Where are those books at this time—I mean the books of the Winter Line up to 1846?

Ans. Part of them are in my possession—the others I don't know; I can't say anything about them.

Afternoon.

252. Which of the books of the Winter Line are now in your possession?

Ans. I think I have but one, and that is the book of accounts current.

253. Where did the barges run for which you paid the wages of the captains and crews and their charters?

Ans. Between Philadelphia and Camden, and occasionally to Bordentown.

254. Who owned the said barges?

Ans. That is more than I can say, who owned them.

255. Have you no knowledge as to whom the said barges belonged, and from whom you received directions to pay the charters for the same?

Ans. I have no knowledge whatever of the ownership of the barges; the directions to pay the charters, as I expressed before, I think, came through or from Mr. Gatzmer.

256. What disposition was made at the settlement of the Winter Line of the vouchers and statements of said business?

Ans. They passed into the hands of Mr. Gatzmer.

257. By whose direction did you pay the balances from winter transportation, in your hands, to Mr. Gatzmer?

Ans. I think it was by Mr. Fish's directions.

258. What mode was adopted to ascertain the number of tons of freight carried by the Winter Line subject to transit duty?

Ans. The weight was estimated.

259. In what way was such estimate made from both ends of the line?

Ans. By allowing 100 lbs. for every 25 cents received.

260. Were any cargoes of freight weighed from New York and Philadelphia for the purpose of ascertaining the amount of transit duty; and if so, what was the per centage of the freights carried in the Winter Line at that time ascertained to be?

Ans. I weighed, in the beginning of this business, two cargoes, one from New York and one from Philadelphia, and found the price to be from 25 to 27 c., or thereabouts, per 100 lbs. The transit duty on this amount or weight, so found, was paid to the State in the usual manner.

261. You say, in answer to question 194, that the said balance due from you to the Company formed an item in your account current, and was charged to Mr. Gatzmer in that account: by that do you mean the said balance to be the whole balance of the net gain ascertained at each monthly settlement to be in your hands, from the business of the line, as contained in the general statement?

Ans. Precisely.

262. In answer to question 194, you say they looked to Mr.

Gatzmer to keep the accounts correct; who do you mean by "they," and what accounts do you refer to?

Ans. I mean by "they" the proprietors of the Union Transportation Line, whoever they were, and the account was simply the balance due from me.

263. What accounts of the business of the Railroad Transportation Line was kept by Mr. Gatzmer or his clerks?

Ans. I do not know; I never looked over his books.

264. Do you know whether, at any of the monthly settlements, the disbursements of the Union Transportation Line exceeded the receipts?

Ans. Yes, there were several after 1840, but I cannot particularize them.

265. Did the disbursements of said line exceed the receipts for any one year prior to 1846?

Ans. Yes, there was one year that our accounts fell short, or the expenditures were greater than the receipts; I mean by this, that the expenses of Mr. Decker, Fish, and myself, were greater than our receipts, in the aggregate.

266. By that do you mean the current disbursements immediately connected with the line?

Ans. I do.

267. Were the moneys paid by you to John Fine, for labor at Camden, paid by him for labor employed in the Union Transportation Line?

Ans. Yes.

268. From your knowledge of the business, were you acquainted with the regular current expenses of the business of the Union Transportation Line, at New York and Philadelphia, and in New Jersey?

Ans. Nothing further than as they appeared in our account at the settlements.

269. Do you know of any disbursements directly connected with the Union Transportation Line at New York, Philadelphia and New Jersey, which were not accounted for and paid at the monthly settlements; I mean the current expenses of the line?

Ans. Those which we were authorized to pay, Decker, Fish, and myself, were always accounted for at the settlements; expenses for steamboats Burlington, Trenton and Swan, were paid by other persons.

270. What other current expenses of the line were there besides those paid by Decker, Fish and yourself, and for the steamboats last named?

Ans. I don't think I can name any others at present.

271. By the expenses of the steamboats last named, do you mean the expenses paid to the C. and A. R. R. Co., for the transportation of the goods of the Union Transportation Line?

Ans. These steamboats were used in the transportation of freight between New York and Philadelphia by the Union Transportation Line, but formed no item of my expense account, or of Mr. Decker's, except what few amounts I paid for the use of the Trenton.

272. Did either of the books named in question 209 show the monthly or yearly net balances of receipts over disbursements of the current business of the line as ascertained at the monthly settlements? and if so, state which of said books.

Ans. No, neither of them stated that fact. The books kept by me showed the balances due from me only. That book is my book of account current.

273. If 70,248 tons of the regular freight carried by the Union Transportation Line from 1835 to 1840 inclusive, gave a net gain of receipts over disbursements of $268,000, from your knowledge of the current business of the line, state as near as you can, in round numbers, what probable amount of net gain from receipts over disbursements would be derived for transporting the same number of tons of freights by the same line, from 1841 to April, 1846, inclusive? [Objected to.]

Ans. If all the circumstances were alike, and the expenses the same, it would probably exceed the sum named a little. My impression, however, is, that the expenses were not the same, but greater.

274. State, in your judgment, what was the probable increase of the expenses of the line after 1840, without computing the amount paid to the C. & A. R. R. Co. for tolls.

Ans. It was probably 25 per cent., or more.

275. What caused the increase of the expenses last named?

Ans. The commercial panic that preceded this period greatly reduced the amount of freight both from New York and Philadelphia; and the expenses of the line remaining the same, so far as it concerned the business of the line in the offices at New York and Philadelphia, receiving less goods, and expending the same amount, the profits per ton was less. This, of course, would show less net balances.

276. State whether the causes named in the last answer continued to exist for more than one year; and if so, how many?

Ans. The influence of that panic was felt for three years.

277. Upon the supposition that the line did the same amount of business in the years succeeding 1840, that they did in the year preceding 1840, would such business realize the like amount of net profits or thereabouts? [Objected to.]

Ans. I don't think it would, quite.

278. If there were an increase in the amount of freights carried after 1840 over the freights carried previous thereto in the said line of any considerable per-centage, were not the profits of said line arising therefrom in your judgment fully, if not more than

equal, to the profits realized from the business prior to 1840? [Objected to as too vague and uncertain.]

Ans. I should think not.

279. What per-centage of the moneys received by the Union Transportation Line for freights, in your judgment, were paid to the Camden and Amboy Railroad Company for the services they rendered to the said Union Transportation Line in the transportation of said freights?

Ans. It is impossible for me to answer a question like that, for I know nothing of the contract between the parties.

280. State as near as you can the average price of way freights from both ends of the line, from 1841 to 1846.

Ans. My memory does not serve me on that question.

281. Were the way freights much less in amount than the regular through freights?

Ans. Yes, a good deal.

282. Was the price charged for way freights less in amount than the price charged for through freights in the Union Transportation Line?

Ans. Yes. The price of way freight was always less than the price of through freight.

283. Was the rate at which way freight was charge in said line greater or less than the rate at which through freight was charged?

Ans. Generally less.

284. Do you mean for the distance such way freight was carried?

Ans. Yes, it was about the same per ton per mile.

285. You say the price of way freights was less in amount than through freight? State as near as you can how much less.

Ans. As a general thing it was from 15 to 20 per cent. less.

286. Was the price of way freights higher prior to 1840 than since that time?

Ans. Yes, I think they were.

287. What in your judgment was the proportion of the expenses in said business other than that paid to the Camden and Amboy Railroad Co. compared with the amount paid to said Railroad Co.?

Ans. I don't think the other expenses ever exceeded $3 per ton up to that time.

288. You say in answer to question 161, that Mr. Gatzmer signed the receipts he gave you as agent. Were such receipts for the whole amount of moneys ascertained at the monthly settlements to be in your hands from the current business of the line for the previous month?

Ans. The receipts given to me by Mr. Gatzmer embraced the payments due on balances ascertained to be due on settlement, as well as amounts paid on the following month, as per amounts paid in to him.

289. Did you not then receive from Mr. Gatzmer any receipt or

voucher for the precise amount of the monthly balance ascertained at settlement?

Ans. No one receipt for that amount. The receipts given to me were for the particular sums paid at different times.

290. Did Mr. Gatzmer ever give you a receipt or voucher for the precise amount or amounts that were due from you at the end of any month or months?

Ans. No, he gave me a receipt only for the amount of money paid.

291. What disposition was made by you of the receipts given to you by Mr. Gatzmer, as you have above named?

Ans. I have kept them for my own security safely locked up in the fire-proof, where they are now.

292. When did you commence paying the monthly balances in your hands to William J. Watson, and for what length of time was the same paid to him?

Ans. In 1836 I commenced paying to him, and from that time until he ceased to be agent, whenever he called upon me.

293. When did you commence and how long continue to pay the monthly balances in your hands to Benjamin Fish?

Ans. In 1836 I commenced and continued until the balances passed into the hands of Mr. A. S. Neilson.

294. When you say, in answer to quest. 16, that the payments made to A. S. Neilson always passed through the hands of the agent of the C. and A. R. R., what agent do you mean? [Objected to.]

Ans. I mean William H. Gatzmer.

295. Did you send any statement of the results of the monthly settlements to any one besides Mr. Gatzmer; and if so, to whom?

Ans. No, I never did.

296. What was the nature and purpose of the payments named by you made to A. S. Neilson through Mr. Gatzmer?

Ans. The nature of the payments was cash to Mr. Gatzmer, and the purpose security to my employers. Mr. A. S. Neilson, after settlements, drew on me to the order of Mr. Gatzmer for the balances due by me as ascertained at the settlements, and in that way Mr. Neilson received the money from me.

297. You say that the drafts from A. S. Neilson were made payable to the order of Mr. Gatzmer; about what time did you commence paying the same?

Ans. I can't say precisely; dates are rather hard for me to recollect. I think it was before 1840.

298. When did you send the books you have named of the Union Transportation Line to Bordentown, and to whom were they delivered?

Ans. I sent them there in 1849 for the use of the commissioners. They were directed to myself; I was there when they were received, and left them with the commissioners.

299. Have you had the books last named since that time in your possession?

Ans. Part of them; part I have never been able to get hold of, having given a very diligent search for them.

300. When you say that in some years the amount paid under the head of the Camden and Philadelphia Ferry Company was about $30,000, was the whole amount of such sum of money paid to the said Ferry Company?

Ans. Yes.

Adjourned.

April 14th, 1853.

301. While acting as the agent of the New Brunswick Company what disposition has been made of the way-bills of the Union Transportation Line received by you from N. York?

Ans. They are stowed away either in the office or warehouse. A part of them has been injured by fire and water.

302. Do you believe that the way-bills which were not injured by fire and water are at this time in your office or warehouse?

Ans. Yes.

303. What portion of the way-bills, and for what period of time of such way-bills, were destroyed?

Ans. I don't think any portion were entirely destroyed. A good many were partially injured. I don't think it was done by the fire, but by the water on occasion of a fire.

304. When was the fire?

Ans. We have had two, and they both occurred after 1841. The same building was fired twice.

305. When you say that the disbursements of the line paid by Decker, Fish and yourself, exceeded the receipts in one year, do you mean the disbursements that were accounted for at the mouthly settlements?

Ans. Yes.

306. Can you state the year you refer to?

Ans. No, I cannot state the year; but it must have been since 1841.

307. What record or entry was kept in your office, which enables you to state that the disbursements in one year exceeded the receipts?

Ans. I have no such record or entry. The fact was ascertained by Mr. Anderson's books, which I had the opportunity of seeing once.

308. In what way were the regular freights of the Union Transportation Line sent from Philadelphia to Bordentown as a general thing?

Ans. In the summer by steamboats, and during the winter mostly by way of Camden.

309. What steamboats carried the freights of that line to Bordentown?

Ans. The steamboats Burlington and Trenton.

310. Did you at any time purchase or pay for either wood or coal for the use of said steamboats?

Ans. Never.

311. Were the steamboats Burlington and Trenton chartered or engaged in carrying any other freights between Philadelphia and New York, about the years 1841 and 1842?

Ans. Not that I know of, except way-freight may be so considered.

312. Do you remember of being requested by Mr. Hager, the complainant, to give him in figures the net profits of the Union Transportation Line for the years 1841 and 1842?

Ans. No, I have no recollection of that; but I recollect Mr. Hager asking me about the affairs of the Company at New Brunswick, on my way from New York, after one of our monthly settlements, when I showed him the statement for that month. I think he afterwards asked me some questions in Philadelphia; but when or what they were, I do not now recollect.

313. Did Mr. Hager, at your office in Philadelphia, receive from you in figures the net amount of the business of the line, as copied by you at that time, for the years 1841 and 1842? [Question objected to as leading.]

Ans. I have no recollection of furnishing Mr. Hager with such figures; but he, being in favor at that time, may have got them, for aught I know to the contrary.

314. Do you think that the figures now shown you upon the paper presented and marked Exhibit C, on the part of the complainant, were made by you?

Ans. There are some figures on this paper, pasted on the other, that look like my writing, and I think they are. They are as follows:

Figures	1841,	37,448 19
	1842,	721 19

but what they mean I do not know.

[Defendants' counsel objected to the reception of the said Exhibit as evidence, and to the reception of any evidence with regard to the contents thereof, as irrelevant and incompetent for the complainant, in the direct examination of the witness.]

315. Did you at any time pay any moneys on draft, or otherwise, for the use of the steamboats Burlington and Trenton, on the Delaware river?

Ans. I don't think I ever paid anything for the use of the steamboat Burlington, but for the steamboat Trenton I did, which payments are shown in my accounts.

316. About what time, and the probable amounts, as near as you

can recollect, was paid by you for the use of the Trenton; and to whom was such money paid?

Ans. I can't name the year. The amount was about $1,500 a month, and was paid, I think, to Mr. Gatzmer.

317. State, as near as you can, the aggregate amount so paid to Mr. Gatzmer.

Ans. I cannot tell how much or near the amount that was paid, for I do not know what time the boat was in that service.

318. Do you mean in the service of the Union Transportation Line?

Ans. I do.

319. Did you make more than one payment for the use of the steamboat Trenton, on the Delaware, to any one?

Ans. I can't specify the number of payments I made, but I think it embraced a period of a year or more, and the payments were made monthly.

320. Were such payments charged in your expense account, and allowed to you at your monthly settlements; and if so, under what head was the same charged in your expense account?

Ans. All charges made by me were embraced in my expense account and allowed at the monthly settlements, and this one probably under the head of Charter of Steamboats.

321. Did you receive any voucher for any of the payments made to Mr. Gatzmer for the use of the steamboat Trenton, on the Delaware; and if so, was it more than one?

Ans. I received a voucher for all payments made to Mr. Gatzmer, but how many I can't say; I receive a voucher, or receipt, for all moneys I paid out.

322. Did you make any payments for the building of any cars or any machinery used in the business of the Union Transportation Line?

Ans. None for building the cars that I know of, but for such machinery as two and four wheeled trucks, I frequently paid for.

323. From your knowledge of the business, state as near as you can, in round numbers, the largest gross receipts of the line for any one year prior to 1846?

Ans. The largest gross receipts that I recollect, I think, was between $300,000 and $400,000.

324. State, as near as you can, the largest amount of gross expenditures of the line, as accounted for at the monthly settlements for any one year prior to 1846?

Ans. I have no recollection whatever of the amount of expenditures for any particular year, as I was never particularly interested in the question.

325. Can you state why the money paid for the steamboat Trenton was paid in addition to the regular tolls paid to the C. & A. R. R. Co.? [Question objected to.]

Ans. I do not know why, unless it be that the contract between the parties ended in New Jersey. I have no recollection of ever hearing that the C. & A. R. R. Co. were to carry the goods to any point beyond Bordentown or Camden, from New York; and except from those places to New York.

326. Who were the owners of the steamboat Trenton, at the time she was so used in the Union Transportation Line?

Ans. I understood she belonged to the C. & A. R. R. Co.

327. From and to what places did the Trenton run at that time?

Ans. Between Philadelphia and Bordentown.

Cross-examination.

Qu. 1. You say you commenced as clerk in the Union Transportation Line; who was the agent or agents of said line while you acted as clerk?

Ans. H. R. Swan, I understood to be the agent.

2. Was not the Union Transportation Line in existence, as a railroad transportation line between New York and Philadelphia, before the New Brunswick Co. became the proprietors thereof?

Ans. Yes; Hill, Fish & Abbe were the proprietors previous to the New Brunswick Co.

3. Were you engaged in the line whilst Hill, Fish & Abbe were the proprietors?

Ans. Yes.

4. Did not Hill, Fish & Abbe, after they ceased to be the proprietors of the line, on the 1st of January, 1835, act as agents for the New Brunswick Co. for a year or so?

Ans. Hill, Fish & Abbe acted as the agents of the New Brunswick Co. until the 7th of March, 1836.

5. How early were you engaged in the line prior to the 1st of January, 1835?

Ans. I commenced with Hill, Fish & Abbe in October, 1832.

6. When did you become agent of the line?

Ans. I don't know the precise time when that took place. I never was formally appointed as such. I assumed the functions of an agent in 1836.

7. Were your powers and duties the same from 1836 to 1846 at all times?

Ans. Yes.

8. Then, whether you were to be called agent or clerk, was more a matter of name than of fact; was it so?

Ans. Yes, I think it was.

9. What position in the New Brunswick Co. was held from 1835 to 1846, by A. S. Neilson?

Ans. I think Mr. Neilson was treasurer.

10. Did he attend the monthly settlements as such?

Ans. No; he there appeared like the rest of us.

11. Did Mr. Neilson have any accounts of his own to be settled at said settlements?

Ans. I never saw any.

12. Did Mr. Neilson examine your accounts and vouchers?

Ans. Mr. Neilson and Mr. Fish generally examined our accounts and vouchers.

13. Did you not understand that Mr. Neilson acted, in that settlement, on behalf of the New Brunswick Co.?

Ans. Yes. I always so understood it; but in what capacity I do not know.

14. Did you know of his holding any other capacity in said company than that of treasurer?

Ans. I never heard of any other.

15. Then is it not reasonable to suppose that he attended such settlements as treasurer of said company?

Ans. I think it is quite reasonable to suppose so.

16. Do you know who were the executive committee of the New Brunswick Co. from 1836 to 1846?

Ans. I do not.

17. Did not Benjamin Fish act at said settlements on behalf of the New Brunswick Co.?

Ans. He did.

18. Was not William H. Gatzmer an agent of the New Brunswick Co. for several years prior to 1846?

Ans. I think he was, but I do not know the fact. He signed my receipts frequently as agent; but whether he meant as agent of the C. & A. R. R. Co. or New Brunswick Co., I don't know. I think he acted in both capacities.

19. When A. S. Neilson made drafts on you for moneys in your hands, as stated in your direct examination, in what capacity did he make such drafts?

Ans. I think his drafts were all signed as treasurer.

20. You state in your direct examination that he commenced making such drafts, as you think, prior to 1840; how long did he continue to make such drafts?

Ans. I think it was about two years.

21. Did not Mr. Neilson continue to draft on you down to April, 1846?

Ans. I think not.

22. You say that you did the cooperage required on cases transported by the line. When did you commence to do this work?

Ans. I commenced in October, 1832, under the proprietorship of Hill, Fish & Abbe, and continued through the whole period to 1846, in the same way.

23. When you collected cooperage in Philadelphia for goods sent from New York, the cooperage of which was charged on the way-bill, to whom did you return the money?

Ans. I returned the money to the Company.

24. You mean the New Brunswick Co.?

Ans. Yes.

25. Then, is it true that the New Brunswick Co. received from Philadelphia the cooperage that was charged in New York?

Ans. Certainly.

26. Did the Company also receive from the agent in New York the cooperage which you charged in Philadelphia?

Ans. Yes.

27. Who did you understand to be the general book-keeper of the New Brunswick Co. prior to 1846?

Ans. William T. Anderson.

28. Were your accounts entered in his books—both receipts and disbursements?

Ans. Yes.

29. At the monthly settlements to which you have referred, were the accounts for disbursements presented by you duplicates of your expense account, as kept in the book of accounts current?

Ans. Yes.

30. And for these disbursements I understand you to say, you always exhibited vouchers which were examined by the agents or officers of the Company at Bordentown?

Ans. Yes; I exhibited the vouchers for those accounts, and they were always examined there.

31. Were the accounts of Decker and Fish presented in the same way?

Ans. They were.

32. Were these accounts for disbursements contained on loose sheets of paper?

Ans. They were; they were always on loose sheets.

33. After these accounts were examined and passed, I understand you to say they were transferred to the book-keeper, Mr. Anderson, through Mr. Gatzmer?

Ans. Yes; I made that assertion, and it was the fact.

34. Were these accounts, so presented on loose sheets, to the officers of the Company at Bordentown, the only form in which your expense accounts were presented for settlement; or did you present your book of accounts current?

Ans. This was the only form; the book was never presented.

35. Were the accounts thus presented to and examined by the officers of the Company, and verified by the original vouchers, as aforesaid, true accounts, to the best of your knowledge and belief?

Ans. They were. The only error I ever knew in the accounts was 20 cents.

36. Were the disbursements, for which charges were made in those accounts, all actually and bona fide made, to the best of your knowledge and belief?

Ans. They were, every one of them. I speak as to my own accounts.

37. Have you any reason to suppose or believe otherwise with regard to the accounts of Mr. Decker and Mr. Fish?

Ans. No, sir, not the least; I believe they are highly conscientious men.

38. Were the vouchers, as well as the accounts, handed over to Mr. Anderson?

Ans. They first passed through the hands of Mr. Gatzmer.

39. Were they, by him, handed over to Mr. Anderson, as you understood the course of business to be?

Ans. Yes. When I was behind time, he told me that Mr. Anderson wanted them. He often did so.

40. In making your monthly settlements did you always return the true amount of the moneys received by you in the business?

Ans. Yes, every cent.

41. Have you any reason to believe that Mr. Decker and Mr. Fish did otherwise than the same?

Ans. I believe they accounted for all they received; I have no reason to believe to the contrary.

42. Were you not in a position with regard to the moneys received by Mr. Decker, to become apprized of any defalcation on his part in the return of such moneys?

Ans. I did not send Mr. Decker way-bills for all the money he received; he accounted for all way freight received in New York from the different way stations, which I learned at settlement. The freight from Philadelphia was always accounted for. Our bills were so arranged that it could hardly be possible for him to do otherwise and not be detected.

43. Were, then, the proceeds or gross earnings of the transportation by railroad all regularly returned and accounted for to the New Brunswick Co., so far as your knowledge and belief extends?

Ans. Yes, I believe they were.

44. Was the amount of receipts, as well as the disbursements, regularly returned to Mr. Anderson, and entered in the company's books?

Ans. Yes, as far as I have any knowledge or means of ascertaining.

45. Did you not so understand the course of the business to be?

Ans. I did, most certainly.

46. Did you not understand that it was a part of Mr. Anderson's duty to keep and enter in the books of the Company an account of the receipts and disbursements of the railroad transportation business?

Ans. I did so understand it.

47. Were any of the books referred to by you in your direct

examination ever taken by you to Bordentown, at the monthly settlements?

Ans. None but the way-bills, which I referred to as being sewed together.

48. Do you mean, in your last answer, the entry-books mentioned in your direct examination, or the loose way-bills which were duplicates of the entries in said books?

Ans. I mean the loose way-bills, which were duplicates; the foundation matter of all our accounts for moneys received.

49. Then, were the monthly settlements made at all, by the books before referred to?

Ans. No.

50. Were the various books, to which you have referred as being kept in your office, looked upon as the Company books; or were Mr. Anderson's books so regarded? Which were looked upon as the Company books?

Ans. The entry-books and way-bills, I consider, and they were looked upon as Company books. The others I considered my own; I shall take them with me, if I ever leave the office. Mr. Anderson's books were looked upon as the Company books, and I believe contained all matters in reference to transportation.

51. Were not the way-bills sometimes called manifests?

Ans. Yes; some of our folks most always called them manifests, and 2-3ds of those engaged in the carrying trade; ours, however, were headed way-bills.

52. Were not these way-bills very voluminous and bulky?

Ans. Yes; often extending to 240 or 250 sheets per month.

53. What kind of sheets were they; common foolscap or a larger kind of paper?

Ans. Rather larger than the ordinary foolscap; an inch or so larger each way.

54. Did each entry extend across a whole open sheet, or only across one page of a half sheet?

Ans. It extended across a whole open sheet.

55. Did the leaves of the entry-book consist respectively of a whole sheet or a half sheet?

Ans. Of a whole sheet.

56. Were the leaves of the way-bills and of the entry-book ruled and headed alike?

Ans. Yes

57. Were the headings printed?

Ans. They were.

58. Were the respective pages divided into columns?

Ans. Yes; they were divided into five columns, viz: for packages, weights, rate of freight, amount received or to be received for freight, and the amount of charges advanced on freight.

59. In all these respects, were the way-bills and the entry-books precisely duplicates of each other?

Ans. Yes, precisely.

60. Was the way-bill made up, item by item, as and when the entries in the entry-book were made; in other words, were the two made up side by side, pari passu?

Ans. The entries were first made in the entry-book, and at every convenient moment copied on the way-bill, which took about an hour longer to finish than the book, but always prepared in time to send out by the line, accidents excepted.

61. The way-bills made up in your office were brought to the monthly settlements, by whom?

Ans. Those made up in Philadelphia were brought to the settlements by Mr. Decker; those that were made up in New York were taken there by myself.

62. Why did this so occur?

Ans. He had my way-bills, and I had his.

63. You stated in your direct examination, that you and Decker took to the monthly meetings for settlement, abstracts of the way-bills; were these abstracts on loose sheets of paper?

Ans. They were.

64. Were they made for any other purpose than that of shortening the work at the settlement, required for getting at the true amount of receipts or moneys that each agent was to account for?

Ans. To facilitate the work at the settlement was one of the purposes; the other, I presume, was to file away for reference.

65. What was done with these abstracts?

Ans. They were given to Mr. Gatzmer.

66. Did you understand that he handed them over to Mr. Anderson?

Ans. Yes; I believe Mr. Anderson got them always from Mr. Gatzmer.

67. Would the way-bills and entry-books, which accumulated from 1835 to 1846, at both ends of the line, form a large or a small pile?

Ans. Rather a large pile; say full a wagon load.

68. Are you satisfied, in your own mind, that the net profits of the business were considerably less in the latter part than in the earlier part of the period extending from 1835 to 1846? [Question excepted to.]

Ans. Yes, fully satisfied.

69. In a business in which the gross receipts and expenditures are so large, as they were in the Railroad Line in question, would not a small reduction of the rates of freight, together with a small increase in the expenses, make a very marked difference in the net profits?

Ans. I think the difference would be perceptible; how much I am not prepared to say.

70. Was not the principal object of the collection book, and the

monthly balance, the convenience of the office in collecting outstanding bills?

Ans. Yes; entirely so.

71. How long prior to 1846 was the express business started?

Ans. 5 or 6 years.

72. Was it not some time after it was started, before it became a business of much extent?

Ans. Yes; Harnden & Co. failed in their first attempt, and paid us nothing. The second was more successful, and the business gradually increased from that time.

73. Had the express business arrived to any great amount or extent prior to 1846: if it had, how long had it been of much amount or extent?

Ans. The business, previous to 1846, had extended to three express lines, which, I think, were in operation 2 or 3 years prior to 1846; but the amount of business done by them was not satisfactory to themselves; they complained constantly; since then, they have done better.

74. When you say that Harnden & Co. failed, and did not pay anything, do you mean that they became insolvent?

Ans. No; I mean that they did not succeed in the business of the express line between New York and Philadelphia; I don't think they ever became bankrupt.

75. What do you mean by saying that they paid you nothing?

Ans. I mean that they did not comply with their contract with the Company, which was to pay, I think, $1,000 a month for each and every crate used by them.

76. So far as any of the express lines did pay anything for the transportation of their goods prior to April, 1846, was the amount accounted for to the New Brunswick Co. in the monthly settlements?

Ans. Yes; they pretty generally paid after their first failure, and the amount so paid was always entered in the way-bills and entry-book, and regularly accounted for at the monthly settlements.

77. When you undertake to estimate from recollection the rates of freight for different classes of goods, in different periods of time, during the period from 1835 to 1846, is not such estimate liable to some considerable uncertainty?

Ans. All estimates are liable to some uncertainty; what I said on this subject was simply an estimate.

78. Whatever may be the degree of accuracy of your estimates, were not the true amounts of freight actually received shown by the settlements made monthly at Bordentown?

Ans. Certainly.

79. In your direct examination you spoke of a general statement being made at the monthly settlement, showing the amounts of freight received by the respective agents, Decker, Fish, and

yourself, the amount of each expense account, the weights of freight, and the amounts of tolls due the R. R. Co., and the balance due the New Brunswick Co., was more than one copy of this general statement made?

Ans. I think there were two or three of them; I think Mr. Gatzmer got one of them; I think Mr. Fish got one; I think Mr. Decker kept one; I had one for some time.

80. Was Mr. Anderson furnished with one of these general statements?

Ans. I believe he was; but through Mr. Gatzmer.

Adjourned.

Friday, April 15th, 1853.

81. Did Mr. Anderson commence keeping the books of the Company prior to Mr. Swan's death?

Ans. I believe he did.

82. When, as near as you can recollect, did Mr. Anderson commence keeping the books?

Ans. I am under the impression that Mr. Anderson commenced as early as 1836, if not before.

83. Who kept said books prior to Mr. Anderson's becoming the book-keeper?

Ans. I do not know.

84. You stated in your direct examination that you think Mr. Gatzmer drew upon or received from Mr. Decker the balances in his hands as ascertained at the monthly settlement; are you sure that this was so?

Ans. I am certain that Mr. Gatzmer told me he did so of late years; I think prior to 1846, but of that I am uncertain.

85. Were the names of the consignees, which in your direct examination you say were engrossed in a book called a journal, with the several amounts of freight to each, engrossed in alphabetical order?

Ans. Yes.

86. Were the journal and the collection book the same thing, or were they different books?

Ans. They were different books containing the same matter, one kept as a daily record, the other monthly; the amounts in the monthly book were taken off in daily totals from the journal.

87. Were not the journal, the collection book, and the book of monthly balances kept by you for your own use and convenience in the transaction of the business of the office?

Ans. Entirely so; I don't think Mr. Decker ever used these books, or books like them.

88. I understand you to say, that in accounting to the Company, you never accounted by these books at all?

Ans. They were never used for that purpose.

89. What was the object of the Winter Line?

Ans. To afford accommodation to shippers of canal freight and low priced and bulky articles.

90. Was it not an object of some importance to the New Brunswick Co. to keep the canal transportation offices open during the winter season for the reception of freights; and if so, in what aspect was it important?

Ans. Yes; it was an object of some importance to keep the line in operation to prevent goods from going by the sea line, and by that means retaining their custom for the summer season.

91. If such an arrangement as the establishment of this Winter Line had not been made, would not the canal transportation offices have been necessarily closed during the winter season?

Ans. Yes, for all the purposes of internal transportation, the canal being closed by ice or empty in the winter season.

92. Were the barges and vessels of the canal lines calculated for outside or sea business between New York and Philadelphia, especially in the winter time?

Ans. The barges were not, and I don't think the others were. There may have been a schooner or two that could possibly have made the trip; I would not insure any of them for the sea route for less than their value.

93. Is not the constant maintenance or keeping up of the good will of a line always important in the transportation business?

Ans. It is highly important for every transportation line to have and retain the good will of shippers and consignees.

94. Were the accounts of the Winter Line settled and the proceeds accounted for in the same manner as the regular business of the Union Transportation Line?

Ans. Yes, all the details were furnished in the same way.

95. Were the accounts of said line, after being passed upon, returned and entered in the books of the Company by Mr. Anderson in the same way as the regular business of the Union Transportation Line?

Ans. I believe they were.

96. What commissions did you refer to in speaking of commissions as being one of the heads of expenditure connected with said Winter Line?

Ans. For commissions allowed R. F. Loper, or W. M. Baird & Co., for services rendered in collecting and forwarding freight.

97. Do you mean that the agents of the canal lines, who took in and forwarded freight by this line, received a commission therefor?

Ans. Yes.

98. Did the corresponding agents in New York, J. & N. Briggs, also receive a commission?

Ans. They did.

99. Were not Loper & Baird, instead of W. M. Baird & Co., the agents in Philadelphia, in that behalf, prior to 1846?

Ans. Loper & Baird were the first agents; W. M. Baird & Co. followed them; and I frequently associate them together, without regard to time; I don't think W. M. Baird & Co. were agents before 1846.

100. Were the expenses of J. & N. Briggs, in New York, and Loper & Baird, in Philadelphia, incurred in the business of the Winter Line, brought in and allowed in the settlement of the business of said line?

Ans. The expense account of J. & N. Briggs, and Loper, and Loper & Baird, were incorporated in the accounts of Mr. Decker and myself, in settling the business of this line.

101. Did the vouchers of those agents accompany the vouchers of Mr. Decker and yourself in those settlements?

Ans. They did.

102. Were such vouchers returned, with your own, to Mr. Gatzmer, and from him to Mr. Anderson, as before mentioned, in reference to your vouchers for the regular line?

Ans. Yes.

103. Did the Railroad Company ever, in any case, receive from the business of the Winter Line, as much per ton as the regular rates of toll would have amounted to?

Ans. I don't think they did.

104. Was it not a benefit to the New Brunswick Company to have this Winter Line in operation, although said Company realized no net profits whatever directly therefrom?

Ans. I think it was, and it was so considered at the time.

105. Did you ever pay any transit duty to the State?

Ans. No, I never did.

106. Was not that a matter settled by the Railroad Company alone?

Ans. I believe it was.

107. When was it that Mr. Hager spoke to you about the affairs of the Company, at New Brunswick, as mentioned in your direct examination? I mean about what year?

Ans. As early as 1838 or 1839.

108. When was it that he called at your office in Philadelphia, as intimated in question 313, if he did so call?

Ans. Mr. Hager has been at my office several times; the first as early as the year 1843. I don't think he ever spoke to me about the business of the Company more than once, and that was at his first visit.

109. Were the payments made by you for the use of the steamer Trenton, regularly entered in your accounts, presented at the monthly settlements, and returned to Mr. Gatzmer, and by him to Anderson?

Ans. Yes.

110. Were your vouchers for these payments handed over with your other vouchers?

Ans. All my vouchers went in together monthly.

111. In whose handwriting is the written matter contained on paper marked Exhibit C, on the part of complainant?

Ans. Mr. Hager's; so he said yesterday.

112. Are you entirely certain that the expenses of the line, other than the amount paid to the Railroad Company, never exceeded $3 per ton for the year?

Ans. No, not entirely certain. I merely stated my impression.

113. In some years, may not those expenses have amounted to as much as $4 per ton, taking the whole year together?

Ans. Yes, they certainly may; but I do not know the fact.

Re-examination by Complainant.

Qu. 1. If H. R. Swan was the agent of the Union Transportation Line, as stated by you in your cross-examination, what were Mr. Swan's duties as such agent? [Objected to because that matter was opened in the direct examination.]

Ans. I understood Mr. Swan to have the general superintendence. His office was in New York, but he visited Philadelphia almost monthly.

2. Had Mr. Swan any direct connection with the current business of receipts and expenditures of the Union Transportation Line as such agent? [Objected to.]

Ans. No, he left that to other agents. His orders when given were always obeyed. I was obliged to discharge two of my assistants by his orders.

3. Who were the other agents referred to in the last answer? [Objected to.]

Ans. Those already named, Mr. Decker, Fish, Hill, Fish & Abbe, and myself.

4. When you say in your cross-examination that the statements and vouchers of receipts and disbursements of the business of the Union Transportation Line, and also of the Winter Line, were passed over and given to Mr. Anderson to be entered in his books, and were entered in his books, do you speak from your own personal knowledge of the facts, or what is your source of knowledge?

Ans. I never saw Mr. Anderson make any entry in his books; but I have on more than one occasion compared my accounts with his book, and they were always correct. This is one of my facts. My source of knowledge is derived through Mr. Anderson and Mr. Gatzmer, as to its being always done, and I believe it was.

5. You have stated that there were five different books kept in your office of the business of the Union Transportation Line. Who furnished those books and paid for them? [Objected to because it is opening new matter.]

Ans. They were generally furnished by W. H. Maurice, and paid for by the New Brunswick Company.

6. In your direct examination you have stated that all the other books kept were of a private nature, and have no reference to the business of the line. Do you mean by this that these private books contained only your own affairs? [Objected to as opening new matter.]

Ans. Yes.

7. In your cross-examination, you have stated that the others, meaning books, you considered your own, and that you would take them with you if you ever left the office. What books by name did you refer to?

Ans. Particularly to my book of accounts current; the rest anybody may have, whoever wants them.

8. When you have spoken of the price of freights in your examination, was it from your immediate and direct knowledge and observation of the business of the line?

Ans. From previous knowledge and observation, but at present from memory. By observation, I understand you to mean recent inspection of the books.

9. In making up your accounts for monthly settlements, were they not made from the books and way-bills of the line?

Ans. My accounts were made up from the way-bills, as stated in a previous answer, for the receipts of the line collected at Philadelphia, and my disbursements copied from my book of account current.

10. You say that the accounts presented at the settlements by yourself and the other agents, to be passed upon, were made on loose sheets of paper. What became of these loose sheets of paper containing said accounts after the settlements?

Ans. All those papers were given to Mr. Gatzmer.

11. What was comprehended in the commissions paid to J. & N. Briggs, and Loper & Baird, in the business of the Winter Line, alluded to in your cross-examination?

Ans. Labor and clerk-hire, I believe, and their pay for doing the business.

12. In your direct examination you have stated that the expenses of the business of the Union Transportation Line, exclusive of tolls paid to the Camden and Amboy Railroad Company, you did not think exceeded $3 per ton. Have you acquired within the last few hours any additional information on that subject?

Ans. No, none but what may appear in a question asked me in my cross-examination.

Cross-examination resumed.

1. When you say that the books in your office were paid for by the New Brunswick Company, do you mean that you procured the books yourself, and charged for them in your account?

Ans. Yes.

2. Do you mean to be understood as saying that you have recently examined the way-bills or entry-books with reference to the rates of freight prior to 1846?

Ans. No, sir, I have not seen them for a long time.

Circuit Court of the United States, district of New Jersey.—In Equity.

JOHN D. HAGER vs. JOHN R. THOMSON and others. } On Bill, &c.—Examination, August, 25th, 1853.

Examination of witnesses at Newark, before S. S. Morris, esq., Master; adjourned to August 23d, 1853.

Present, complainant and J. S. Blauvelt, for complainant; J. P. Bradley, for defendants.

August 23d, 1853.

BENJAMIN FISH, sworn for complainant, makes answer to the following questions:

Qu. 1. Have you been in the employment of the New Brunswick Steamboat and Canal Transportation Co., which in this examination will be called the New Brunswick Co.; and if so, when did you commence, and what was its nature?

Ans. Yes; I was in the employment of that Company; I do not recollect when it commenced; I suppose some eight or ten years ago—probably more; I was looking after the transportation of the goods over the railroad.

2. Were the goods transported on the railroad carried for the New Brunswick Co.?

Ans. Yes, sir.

3. What was the name of the transportation line above referred to?

Ans. I think it was called the Union Transportation Line.

4. What amount of salary did you receive from the New Brunswick Co., yearly or monthly, for your services?

Ans. Part of the time I received $1,500, and part of the time I received $1,200 per year. The fore part of the time I received $1,500, and the latter part $1,200.

5. From whom did you receive the salary paid you by said Company?

Ans. My salary went into the general expense account each month, and was paid by the New Brunswick Co. It came out of their funds.

6. Did you make the collection for freights received in New Jersey, and pay the disbursements incident to the business of the Union Transportation Line in New Jersey?

Ans. I did on the road, but I did not pay all the expenses in New Jersey. I think that some of those at South Amboy were were paid by Mr. Decker, through Mr. Charles Fish.

7. Did you pay the expenses of that line incurred at Bordentown and Camden?

Ans. They were paid through me by different persons I had at those places.

8. State the names of those persons at Bordentown and Camden.

Ans. It might have been both Joseph Thomson and Samuel Thomson. I think, probably, they were both in the employ of the Company at that time, or at different times.

9. Did you make any payments for labor at Camden and Bordentown to John Fine?

Ans. I can't remember; Mr. Fine came there directly after Mr. Thomson; I think it likely I did.

10. Were the above payments made in the business of the Union Transportation Line?

Ans. They were, to the best of my knowledge.

11. Were any of the payments for labor, above referred to, done in the business of what is termed the Winter Line?

Ans. I think not; I think the payments for the Winter Line were made by Mr. Freeman.

12. Were monthly pay-rolls made of the expenses of the line in New Jersey?

Ans. Yes, sir; there was monthly pay-rolls, and vouchers produced for every payment that was made.

13. Then, did you account, at the monthly settlements, for all moneys received by you?

Ans. Yes, sir, I did.

14. Were the expenditures paid in New Jersey allowed to you at the settlements?

Ans. They was.

15. From whom did you receive the balances due you, if any; or to whom did you pay the balances due from you to the Company, at the monthly settlements?

Ans. I think that these balances were either paid by me to Mr. Swan, or received from him if due to me—that is, during the first of the time.

16. After Mr. Swan's death, to whom did you pay, or of whom did you receive the said balances?

Ans. I rather think to or from Mr. Anderson. He was in the office at New York when Mr. Swan died.

17. Have you received or paid any balances from or to Wm. H. Gatzmer or Ira Bliss?

Ans. I think I have with Mr. Gatzmer.

18. Do you not know whether any payments of these balances were paid to or received from Mr. Gatzmer?

Ans. I really do not remember whether I did or not.

19. Did you to Ira Bliss?

Ans. I think not.

20. As a general thing, how soon after each settlement were those balances paid or received by you?

Ans. Generally, shortly after the settlement; I can't exactly tell.

21. Were they made prior to the next succeeding settlement?

Ans. I think they were.

22. Do you know of any other disbursements of the Union Transportation Line in New Jersey, other than those accounted for at the monthly settlements?

Ans. I don't know that I do; these accounts were generally settled at the monthly settlements, what appertained to the business.

23. Was Wm. S. Freeman and Alfred Decker the receiving and disbursing agents of the business of the Union Transportation Line at Philadelphia and New York?

Ans. Yes, sir, they were.

24. Do you know to whom Mr. Freeman paid the moneys in his hands as ascertained at the monthly settlements?

Ans. I think a part of the time he paid it to me; as to the rest of the time, I don't know that I can say, but think to Mr. Gatzmer.

25. What time did he pay the balances in his hands to you?

Ans. It was during the fore part of the time the New Brunswick Co. had the business; I can't remember how long.

26. Was it prior to the appointment of Mr. Gatzmer, as agent, or since that time?

Ans. I think it was prior.

27. Did you continue to receive the balances from Mr. Freeman up to the time of Mr. Gatzmer's agency?

Ans. I don't recollect.

28. How soon after the New Brunswick Co. became the proprietors of the line, were these balances paid to you by Mr. Freeman?

Ans. I can't recollect that.

29. State as near as you can.

Ans. I can't recollect.

30. Did you receive any moneys from Mr. Decker in the business of the line?

Ans. I did not, to my knowledge.

31. Did you receive the balances from Mr. Freeman for several years?

Ans. I think I did, perhaps for 2 or 3 years.

32. During the time referred to in the last answer, were the regular monthly balances paid to you by Mr. Freeman?

Ans. I think they were.

33. What disposition was made by you of the amount of the monthly balances received from Mr. Freeman?

Ans. I believe I paid it to Mr. Swan.

34. Do you not know whether you did or not?

Ans. I think I did.

35. Were these balances, paid to Mr. Swan by you, paid to him directly in cash, or in what way?

Ans. If you call checks cash, they were; I had nothing else but cash to pay him.

36. Did you pay the same directly to Mr. Swan?

Ans. I think I paid them directly to him.

37. What was comprehended in the expenditures of the line, paid by you in New Jersey?

Ans. Labor, and agencies along at the different stations, and perhaps repairs of trucks and wheel-barrows, and such things; all those kind of things appertaining to the business.

38. Were there any wages included for any of the men employed on the cars of the Transportation Line?

Ans. Yes, sir.

39. What were they?

Ans. The brakemen and conductors of the freight trains.

40. Were the wages of the brakemen and conductors always regularly charged in your expense account?

Ans. Yes, sir.

41. What was the amount of the wages paid to the brakemen and conductors, per month, as a general thing?

Ans. $25, generally, to the brakemen, and $30 to $35 to the conductors.

42. By whose direction did you pay the wages of the brakemen and conductors, and charge the same to the expenses of the line?

Ans. That was appertaining to the regular business of the line, and they were paid by me, or through me. When I wanted a brakeman, I employed him and paid him, and charged it to the Company.

43. Did you pay any of the moneys received from Mr. Freeman, of the monthly balances, to either Mr. Gatzmer, E. A. Stevens, or Ira Bliss?

Ans. I might have, but I don't remember.

44. Do you know that you paid any of the said moneys to either of the said persons named?

Ans. I could not answer you no further than I have.

45. Did the New Brunswick Co. purchase any real estate at Bristol, Pennsylvania, to your knowledge; and if so, what was it?

Ans. I purchased two houses and lots at Bristol in my own name, but they were for them.

46. From whom and about what time was the said purchases made?

Ans. I purchased them of the sheriff of Bucks county at sheriff's sale. As to the time I can't remember.

47. What was the amount paid to the sheriff for said property?

Ans. I think it was between $4,000 and $5,000, if I recollect; it may have been over $5,000.

48. Did you make the payment to the sheriff for the New Brunswick Company?

Ans. I did.

49. Who held the deed for that property for the Company?

Ans. I did; in my own name.

50. From whom did you receive the money which you paid to the sheriff for the said property for the Company?

Ans. I think I borrowed the money from Mr. Gatzmer, if I remember right.

51. When you received the money from Mr. Gatzmer, what voucher did you give him for the same?

Ans. I gave him a voucher, but whether in the name of the Company or in my own name, I don't remember. Of course the Company paid the money afterwards.

52. How many years did the New Brunswick Co. own the said property before it was sold by you for them?

Ans. It was several years; it may be 3 or 4 years or more.

53. Did you receive the rents and pay the expenses for repairs and taxes of the said property during the time owned by the said Company?

Ans. I did.

54. To whom did you account for the rents received for said property?

Ans. I accounted, I think, to Mr. Neilson for the balances; I paid the expenses, and received the rents, and accounted for the balances to Mr. A. S. Neilson.

55. How frequently did you account to Mr. Neilson?

Ans. It was not oftener than once a year, and perhaps not that; I don't remember exactly.

56. What were the rents received from the said houses and property at Bristol?

Ans. I think they rented from $100 to $150 apiece; I think they never rented for over $150, nor under $100.

57. Was any portion of the said property sold previous to the sale of the two houses?

Ans. I think there was an old store-house on the wharf that I sold previous to the sale of the houses.

58. What was the amount of the sale last referred to?

Ans. I think it was from $150 to $200.

59. To whom did you pay the same for the New Brunswick Co.?

Ans. I accounted to Mr. A. S. Neilson for it.

Cross-examination by Mr. Bradley.

Qu. 1. Why did you buy that property at Bristol at sheriff's sale?

Ans. I bought it to try to secure a debt that was due the New Brunswick Co. from a man by the name of Buckman.

2. Was the amount you paid for the property the amount of the incumbrance under which it was sold?

Ans. I think I paid a little over the amount of the incumbrance, if I recollect right.

3. Had not Buckman conveyed or mortgaged the property to the Company or to their use, subject to the incumbrances on it, prior to the sale, for the purpose of securing his indebtedness to the Company?

Ans. Yes, sir.

4. Had he conveyed it, or mortgaged it, for that purpose?

Ans. I think it was mortgaged.

5. To whom was the mortgage given—to the Company, or to some one for the Company?

Ans. I really don't remember, but I believe it was to the Company.

6. Were not some of the brakemen and conductors on the railroad, employed in the transportation business, paid by Decker through Charles Fish, or were they all paid by you?

Ans. They were some of them paid by Decker through Charles Fish. I remember now.

7. Did you usually attend the monthly settlements?

Ans. I did.

8. Were you particularly employed in examining the railroad transportation accounts?

Ans. At those settlements; yes, sir.

9. Were all the receipts from railroad transportation accounted for to the Company, to the best of your knowledge and belief?

Ans. Yes, sir.

10. Were any expenses charged to the Company in that business to your knowledge, other than those which had actually been defrayed therein?

Ans. There were not to the best of my knowledge.

11. In what books were the receipts and expenditures entered?

Ans. I presume they were entered in the Company's books.

12. Who kept those books?

Ans. I think a part of the time those books were kept by Mr. Swan, and the rest of the time by Mr. Anderson.

Re-examination by Mr. Blauvelt.

Qu. 1. Do you know in what books said receipts and expenditures named in the 11th cross-interrogatory were entered?

Ans. I do not know, but I think they were kept by Mr. Swan and Mr. Anderson.

(Signed) BENJAMIN FISH.

Sworn and subscribed 23d August, 1853.

Circuit Court of the United States, district of New Jersey.—In Equity.

JOHN D. HAGER, Complainant,
vs.
JOHN R. THOMSON, and others, Defendants.
} On Bill, &c.—Aug. 22d, 1853.

Examination of witnesses at Newark, before S. S. Morris, Esq., Master; adjourned to August 23d, 1853.

Present, Hager, complainant, and Blauvelt, counsel of comp't; Bradley, for defendants.

WILLIAM H. THOMSON, being sworn, says to question

1. Have you been in the employment of the New Brunswick Steamboat and Canal Transportation Company, which company will, in this examination, be called the New Brunswick Company? And if so, when did it commence, and what was its nature?

Ans. I have been in the employ of the New Brunswick Company, as an agent of one of the canal lines, from 1840 to 1850.

2. State the name of the Canal Line you was first employed in, in 1840.

Ans. I was first employed in the Swiftsure Line, for, I think, a month or two, and then transferred to the Merchants' Line, and acted in conjunction with Mr. John G. Neilson, as agent of the Merchants' Line, until the death of Mr. Neilson, and from that time acted as sole agent, in New York, of that line.

3. What was your duties while engaged in the Swiftsure Line?

Ans. As agent.

4. Was you, at that time, the principal receiving and disbursing agent of the Swiftsure Line?

Ans. I was.

5. What was the compensation paid to you as agent of the Swiftsure Line?

Ans. At the rate of $1,000 per annum.

6. Were the books of the Swiftsure Line, at that time, kept by you, or under your control?

Ans. The accounts of the Swiftsure Line (I don't think there were any books) were kept by me, and a statement of the account furnished to the treasurer, A. S. Neilson, at the close of my connection with the Swiftsure Line.

7. Who were the proprietors of the Swiftsure Line at that time?

Ans. The New Brunswick Company.

8. Had they partners in that line at that time; and if so, who were they?

Ans. My impression is that there were partners at that time; in fact, I know there were. They were C. King & Co., of Philadelphia; that's all.

9. How were the accounts kept by you of the Swiftsure Line?

Ans. There was a statement of the freights received and sent out, and a statement of the expenditures made up and charged; and the balance, if there was any—I don't recollect that there was; my impression is there was a loss—paid over to the order of the treasurer of the New Brunswick Company.

10. Were there any books kept in which the substance of the statements of receipts and expenditures of the line at New York were entered?

Ans I hardly know how to answer that. It was so small a matter, and lasted so short a time, that I do not recollect whether there was a copy of the account entered in the book subsequently kept in the Merchants' Line for that purpose.

11. Was the business of the Swiftsure Line settled monthly between the partners?

Ans. I really cannot recollect that there was anything to settle, so long a time has elapsed since then; and its being so insignificant a transaction, my memory does not serve me in relation to the details of its settlement.

12. Did you hand the statements of that business to A. S. Neilson?

Ans. I do not recollect.

13. Was your salary while agent of the Swiftsure Line charged in the said statements?

Ans. I don't remember.

14. Who paid you your salary at that period?

Ans. The New Brunswick Company.

15. From what person did you receive it?

Ans. The treasurer.

16. Did you retain in your hands the amount of salary due you from the Company when you settled the affairs of the Swiftsure Line?

Ans. I have no recollection in relation to it.

17. When you commenced acting as agent of the Merchants' Line, upon what terms were you so employed?

Ans. A continuation of the terms upon which I was employed in the Swiftsure Line.

18. Do you mean at the rate of $1,000 per annum; and if so, how long did it continue at that rate?

Ans. I do mean at the rate of $1,000 per annum, and it continued at that rate, I think, for three and perhaps four years; it was then raised to $1,500 per annum, when I became the sole agent of the line, after the death of Mr. Neilson.

19. When was the firm of Thomson & Neilson formed?

Ans. When we became joint agents of the Merchants' Line, in 1840.

20. What was Mr. Neilson's salary during the said joint agency?

Ans. The same as mine.

21. Had Thomson & Neilson no other interest in the Merchants' Line at any time other than the salary above named?

Ans. None other.

22. Did they at any time transact the business of the line on commission or otherwise?

Ans. They did not at any time.

23. Who was the principal book-keeper of the line employed in your office at New York prior to 1847?

Ans. Abiel Abbott.

24. Did Mr. Abbott keep the general books of account of the business of the line, from 1840 to 1847, at New York, under the direction of Thomson & Neilson?

Ans. He did

25. Were Thomson & Neilson general receiving and disbursing agents of the Merchants' Line at New York?

Ans. They were.

26. In the shipment of goods from your office, what entries were made of them, either to be retained in your office or sent away with such goods?

Ans. A way-bill was made out of the cargo on board the boat and sent to Philadelphia to the agents of the line there, a copy of that way-bill being kept in the office in New York in a book kept for that purpose.

27. What was that book called?

Ans. The way-bill or manifest-book; sometimes called one way and sometimes the other.

28. What account did you receive of the goods and freight sent by the Merchants' Line to you in New York?

Ans. The same accounts as those we sent to Philadelphia.

29. What entries were made in your office of the way-bills received from Philadelphia?

Ans. The consignees of freight from Philadelphia were all entered in a book kept for that purpose, with the number of packages and the amount of freight due on them opposite their respective names; the heading being the name of the boat and the date of the way-bill; the footing being the gross amount of freight by the boat named.

30. Was there kept in your office, in New York, any books containing an account of your receipts and expenditures, or either of them, of the business of the Merchants' Line?

Ans. Yes, there were, of both.

31. What were these books called?

Ans. I don't remember any particular names; they were books like all other books containing receipts and disbursements.

32. Were all the moneys received in the business of said line, and all the disbursements made on account thereof, at New York, entered in said books?

Ans. They were.

33. Were these last named books, other books than those you have called the way-bill or manifest books?

Ans. They were.

34. Were there any other books kept in your office in relation to the business of the said line, than those you have named?

Ans. I don't know of any others.

35. What were the general headings of expenditures as entered in your books?

Ans. The first general expenditure was the tolls to the Delaware and Raritan canal; then captains' wages, wharf and office rents, wharf labor, and sundries, consisting of small items made up incidental to the business of loading and unloadidg the boats; all of which were accompanied with vouchers.

36. Was there any heading for stationery?

Ans. I don't remember any.

37. From whom were the books of account and stationery used in the office, purchased by you?

Ans. I don't remember.

38. Do you know who paid for them?

Ans. They were paid for by the office.

39. Do you mean from the funds of the New Brunswick Co.?

Ans. Yes.

40. How often, and where, and with whom was the business of the Merchants' Line settled?

Ans. Once a month, at Bordentown, with Mr. A. S. Neilson, Benjamin Fish, and Mr. E. A. Stevens; and Samuel Thompson, James Neilson; those were the principal men.

41. Did not John R. Thomson attend such settlements as one of the persons to whom the agents of the said line accounted?

Ans. He was generally in the house; but I do not remember any occasion on which at a monthly settlement he took any part in the settlement of the account; and I would like to add that the same applies to Mr. James Neilson.

42. Did William H. Gatzmer generally attend the monthly settlements?

Ans. He did, but not always, but took no part in the examination or settlement of the accounts.

43. Did you generally attend the monthly settlements of the line?

Ans. I did always.

44. Did you take the books kept in your office to said settlements, or in what way and form did you render your accounts?

Ans. The account was made up on paper, from the books in the office, showing the debts and the credits to the line for the last past month, together with receipts and vouchers for all the charges made in that account; they were taken to Bordentown and compared and examined, with the charges, by some of those gentlemen named above, and if it was found correct it was passed upon by them; the balance of the account showing the earnings of the line for the last past month was then drawn for by one of the officers of the New Brunswick Co.

45. State what composed the debit side of the monthly statement above referred to?

Ans. Tolls paid to the Delaware and Raritan canal, captains' wages, wharf rent, office rent, wharf labor, and sundries; there may have been other heads; I don't recollect.

46. Was steam-towing contained on the debit side of that monthly statement?

Ans. That I have omitted. It was contained in it.

47. Was the salaries paid to Thomson & Neilson entered on the debit side of the monthly statements at any time?

Ans. They were not at any time.

48. Was the salary of Thomson & Neilson charged in the expenditures of the line on any of the books in your office?

Ans. I have no recollection whatever of any such charge, but it may have occurred, and, I dare say, has occurred; that in the settlement with the treasurer of the New Brunswick Co., at the expiration of three or six months, the quarterly or semi-annual salary due to me by the New Brunswick Co. may have been deducted from the amount due them by the last past monthly settlement, instead of Mr. Neilson, the treasurer, sending me a check for the amount due me.

49. When you first acted as the agent of the Merchants' Line, had the New Brunswick Co. partners in that line?

Ans. They had.

50. Did those partners pay any part of the salary of Thomson and Neilson, or either of them?

Ans. They did not.

51. Then, was the agency of the Merchants' Line, at New York, no charge against the said partners?

Ans. None.

52. Did you make any return or statement of the monthly settlements to any one?

Ans. I have already stated the nature of the monthly settlements, and the statements made of those settlements, at Bordentown, to the gentlemen before named. They were the only statements and the only settlements, monthly or otherwise.

53. Did you send any statement of the result of the monthly settlements to A. S. Neilson?

Ans. No.

54. Did you deposit the moneys received by you in the business of the Merchants' Line in New York, in bank or otherwise?

Ans. Both in bank and otherwise.

55. In what bank did you make your deposits? if more than one, state how many, and their names.

Ans. My impression is, the Union Bank and the Bank of New York were the only banks which I kept accounts with and made deposits in.

56. In what other way, and with whom did you make deposits of the moneys of the line?

Ans. In the iron chest in my office.

57. Were the moneys above referred to deposited to your credit, or in what way?

Ans. Deposited to the credit of Thomson & Neilson, while that firm existed, and after the death of Mr. Neilson, to the credit of William H. Thomson.

58. Did you deposit any moneys of the line to the credit of any one besides yourself and Thomson & Neilson?

Ans. Never.

59. To whom did you pay the balances ascertained to be in your hands from the earnings of the line, as ascertained at the monthly settlements?

Ans. By drafts upon Thomson & Neilson and William H. Thomson; afterwards, by the treasurer, A. S. Neilson.

60. How was Mr. Neilson enabled to draw upon you for the amount of the monthly balance in your hands?

Ans. From his examination of the monthly accounts at Bordentown, by which he arrived at the balance due the New Brunswick Co., upon the settlement of that monthly account.

61. In whose favor were these drafts made payable by Mr. Neilson?

Ans. They were usually made payable to the order of the cashier of the Princeton Bank. They were sometimes made payable to the order of a New Brunswick bank.

62. Were any of the drafts, sent by the treasurer to you, made payable to any individual?

Ans. I have no recollection of any whatever.

63. How soon after the monthly settlements, as a general thing, were the drafts of the treasurer, so drawn upon you, paid?

Ans. The settlement occurred, as a general rule, about the middle of the month; sometimes postponed to suit the convenience of the gentlemen immediately connected with the interests of the New Brunswick Co., to enable them to be present at the meeting. The drafts were made sometimes at sight, and sometimes at one and three days' sight, as suited the convenience of the drawer; he exercising his own discretion as to time, and they were paid in-

variably when due. These drafts were drawn usually during the week of the settlement at Bordentown.

64. Did you invariably pay the monthly balances ascertained at the settlements in your hands prior to the next succeeding settlement of the business of the line?

Ans. I have no recollection whatever of any settlement with the New Brunswick Co., either between Thomson & Neilson or Wm. H. Thomson, ever having gone beyond the period named in the question, without being paid.

65. Was you in receipt of the moneys of the line, generally, for five or six weeks previous to accounting for the same at the monthly settlements?

Ans. We were receiving and disbursing moneys appertaining to the line all the time.

66. Were any of the said moneys used by you or Thomson & Neilson in any other way than in the business of the line? [I object to that question, as irrelevant to this case, whether they did or not.]

Ans. No.

67. Were any expenditures incurred in the business of the line at New York, for payments made on receiving freights from other transportation lines?

Ans. Very large expenditures.

68. Were those expenditures paid with the moneys of the line?

Ans. They were not; the matter of charges upon freight, which is designated in the above question, as an expenditure for the line, and which I have stated above had nothing to do with it, is explained in this way: the agents between the different cities make the matter of charges which is paid upon freight, received at the respective offices, a private account, which was not brought in in any shape or way with the account between the New Brunswick Co. and the agencies.

69. Do you mean to say that the New Brunswick Co. was not liable, in any way, for any deficit that might arise between the agents of the line in relation to the payments made for charges above referred to?

Ans. I can't answer that; I regard it as a question of law.

70. Did you ever know of an instance in which moneys paid for charges on freight received, and not collected, was allowed by the New Brunswick Co. to the agent who paid such charges?

Ans. I have no such knowledge, though it is probable that in the settlement of small bills it may have been done; but this matter of charges, as long as I have been in the transportation business, has been regulated between the agents at the different points; in Philadelphia the agent charging to the account of the New York agent the amount which he has paid on freight to New York, and vice versa, and then striking a balance at the end of the month, and whichever party is in debt he is charged in account with it—private account.

71. How frequently do these agents pay up the differences or balances growing out of the matter of charges between themselves?

Ans. Almost invariably every month.

72. Has the New Brunswick Co. at any time paid to Thomson & Neilson, or returned to them, the amount of a previous monthly dividend from the business of the line, which dividend had been accounted for to the New Brunswick Co. by Thomson & Neilson?

Ans. Yes.

73. State when and for what monthly dividend such amount was returned?

Ans. I think it was the dividend for October, 1841, perhaps for November too, growing out of the transaction between Charles King & Co., of Philadelphia, and Thomson & Neilson, of New York. Messrs. King & Co. failed, I think, the latter part of October—some time in October, 1841. They were indebted to Thomson & Neilson apart from any agency in the line, and they were likewise indebted to Thomson & Neilson on the private line account for charges. At the time of their failure there were two or more barges belonging to them in New York, which were attached by Thomson & Neilson for the debt due by C. King & Co. to Thomson & Neilson. In the meanwhile Thomas King, the brother of C. King, makes a claim upon these barges, holding, as he states, a bill of sale for them from his brother, Charles King. These barges being under attachment in New York, and forming a part of the line running between New York and Philadelphia, known as the Merchants' Line, caused an embarrassment naturally of the business. A meeting of the New Brunswick Co., for the settlement of the account of the month of October, was called at Bordentown, at which Mr. Thos. King and myself, and Mr. John G. Neilson, were present; Mr. Neilson and myself appearing as agents of the Merchants' Line in New York, and at the same time for the purpose of meeting Mr. Thomas King, and endeavoring to reconcile our claims against the firm of Charles King & Co. It was suggested, after deliberation over the difficulties in which the line was placed under these circumstances, by one of the directors of the New Brunswick Co.—my impression is it was Commodore Stockton—that if Thomson & Neilson and Thomas King would give up their lien upon the boats formerly the property of Charles King & Co., and then held under attachment in New York by Thomson & Neilson, they, the New Brunswick Co., upon a clean bill of sale being made over to them of these barges, they would satisfy the claim of Thomson & Neilson, of New York, and Thomas King of Philadelphia, against the firm of C. King & Co., which had failed. This was suggested and agreed to by the parties, there being at the same time a full meeting of the directors of the New Brunswick Co. present. And the payment of the claim of Thomson & Neilson against C. King & Co., of Philadelphia, was

effected through the credits made to the account of the New Brunswick Co. by Thomson & Neilson.

74. Did Thomson & Neilson realize by that arrangement the whole amount of their claim upon C. King & Co.?

Ans. The whole amount of principal. The outstanding account at that time between the New Brunswick Co. and Thomson & Neilson was closed and balanced without either party owing the other one dollar.

75. What was that amount of principal thus realized?

Ans. I could not tell you.

76. State as near as you can the amount that C. King & Co. owed Thomson & Neilson, when and for which the said barges were attached.

Ans. It must have been, I think, between $5,000 and $7,000. I mention this sum from a recollection of ten years back. I have not looked into the thing in all that time.

77. Which sum or sums do you mean to say was paid or accounted for to you by the New Brunswick Co.?

Ans. The amount of the indebtedness of C. King & Co. to Thomson & Neilson at the time of their failure.

78. You have stated that the claim of Thomas King upon said barges was paid by the New Brunswick Co.; state, as near as you can, the amount paid to Thomas King for the same.

Ans. I don't remember. I have no recollection what his claim was.

79. Can you state the number of barges seized by Thomson & Neilson?

Ans. I have already stated that there were two or more. I will now go on to state, in addition, that the barges taken by the New Brunswick Co. in payment of the claims against those boats by Thomson & Neilson and Thomas King were in number four—the Albany, the Comet, the Star, and the Planet, were, I think, the names of the boats, but I am not positive—the Venus also, I think. There might have been more than four.

80. When this arrangement with T. King and Thomson & Neilson was made, did it not appear that Thomas King held the lawful ownership of the said barges?

Ans. The only evidence which appeared on that occasion to show that he had any legal right whatever in those barges was his own words. I only know what Mr. Thomas King stated.

81. Was Thomas King paid the amount demanded by him for said barges by the New Brunswick Co.?

Ans. That I have no knowledge of, though I have no doubt he was paid in full.

82. Who paid the ship-keepers of the barges of the line when laid up in the winter months generally?

Ans. I don't know.

83. Did you receive the amount of your yearly salary from A. S. Neilson from 1840 to 1847?

Ans. Yes, sir. It always came through the treasurer, either directly or indirectly. He always had my receipt for it; and if he did not send me the money, he drew for so much less.

84. To whom did you pay the canal tolls and steam-towing in the business of the line?

Ans. The canal tolls were, I think, for the first two or three years after I was engaged in the employment of the Company, drawn for by John R. Thomson, as secretary of the Canal Company. After that Mr. James Neilson, as treasurer of the Canal Company, drew upon me for canal tolls monthly. Steam-towing, I think, was drawn for by Mr. Gatzmer; I know it was for some time. I am under the impression that at first there was some other agency for the steam-towing, but who it was I cannot remember.

85. What disposition was made of the vouchers held by you after they were passed upon at the monthly settlements?

Ans. They were taken back to my office in New York and filed away by one of the clerks in the office. At the expiration of the season they were all put up in chests, and that's the last I knew of them. I would add, that I never on any occasion have seen them after they were passed upon at the monthly meetings, except so far as carrying them back to the office.

86. Was there books of account kept *is* your office called the joint account-book?

Ans. Yes, sir. The joint account-book is the book containing all the accounts between the agents and the principals.

87. Where is that joint account-book or books at the present time?

Ans. I do not know. All the books relating to the connection between our office in New York and the New Brunswick Co., as showing the business transacted in that office for the Merchants' Line, were sent to Bordentown upon the requisition of the commissioners appointed by the State of New Jersey in 1849, and I have never seen or head of them since.

88. By the books sent to Bordentown, do you mean the way-bill books, the books containing the receipts and expenditures of the merchants and the joint account-books?

Ans. I really am not certain about the way-bill books, whether they were sent or not; but the books containing all the accounts of receipts and disbursements of the line, showing what the question asks, as the joint account-books, setting forth all the transactions between the agent of the Merchants' Line in New York and the New Brunswick Co., were sent to Bordentown for the examination of the commissioners.

(Signed) W. H. THOMSON.

Signed and subscribed, August 25, 1853.

Circuit Court of the United States, district of New Jersey.—In Equity.

JOHN D. HAGER
vs.
JOHN R. THOMSON and others. } On Bill, &c.—Examination, August 25th, 1853.

Examination of witnesses at Newark, before S. S Morris, esq., Master; adjourned to September 14th, 1853.

Present, complainant and J. S. Blauvelt, for complainant; J. P. Bradley, for defendants.

WILLIAM T. ANDERSON, sworn for complainant:

Qu. 1. Have you been in the employment of the New Brunswick Steamboat and Canal Transportation Company, which, in this examination, will be called the New Brunswick Company; and if so, when did it commence, and what was its nature?

Ans. I have been in the employ of said Company; I can't tell when it commenced. I commenced, I think, in March, 1837. My employment was that of clerk and book-keeper; clerk when I first commenced under Mr. Swan. I was also book-keeper under him.

2. From March, 1837, were you the general book-keeper under Mr. Swan, of the business of the New Brunswick Company transacted in Mr. Swan's office?

Ans. Yes, sir, I kept the books.

3. Did you continue so until Mr. Swan's death?

Ans. Yes, sir.

4. About what time did Mr. Swan die?

Ans. He died, I think, in the summer of 1839.

5. What were your duties in the office after Mr. Swan's death?

Ans. Still book-keeper.

6. How long did you continue book- keeper?

Ans. Until 1849.

7. During that time, had you charge of the general books of the New Brunswick Company at New York?

Ans. Yes, sir, I kept them all the while.

8. What salary did you receive for your services?

Ans. At first I commenced with $700 a year, and I afterwards got $1,000 a year. At one time I was reduced to $800.

9. From whom did you receive your salary?

Ans. Mr. Swan paid me during his lifetime; then I paid myself.

10. From what funds of the New Brunswick Company did you pay yourself?

Ans. I paid it from the freight received from the coal-barges—from the earnings of the coal-barges.

11. What other assistants and clerks had you in the office?

Ans. I had one, sir.

12. Name him.

Ans. His name was Bezaleel Warner. Before him I had a youth by the name of White, a young lad.

13. What were Mr. Warner and Mr. White's salaries?

Ans. I think White got $6 a month, when he was considered my clerk; and Mr. Warner got as high, I think, as $40 a month; but he did not commence at that.

14. Who paid the salaries of Warner and White?

Ans. I did.

15. From what funds of the Company?

Ans. From the freights of the coal-barges.

16. To what account were the said salaries charged in the books of the Company?

Ans. I think they were charged under the head of general expenses.

17. Were the charges for general expenses entered in a book by themselves?

Ans. No, sir; they were entered in the regular books.

18. What books of account did you keep in your office while book-keeper?

Ans. Day-book and ledger.

19. Were any other books than the day-books and ledgers kept in your office?

Ans. I don't know of any other but the letter-book. There was a letter-book, I believe, that I copied my letters in.

20. Are the day-books and ledgers above referred to here present?

Ans. Yes, sir, I think I see them all, from 1837 to the 30th of April, 1847. The books previous to 1837 are also here, but I did not keep them.

21. Were you present with the books of the New Brunswick Company, at a meeting of the Company at New Brunswick, April, 1847?

Ans. Yes, sir, I think I was there, and the books of the Company were there.

22. Did you take said books there, and what books were they?

Ans. I believe I took them there, and I believe they were the same that are here. They are the day-books and ledgers from 1835, inclusive, to April, 1847. There are 9 day-books, including one marked "Journal," and 6 ledgers.

23. What is the meaning of the charge, "paid William T. Anderson, expenses at Philadelphia and New Brunswick, for $6 88," stated in day-book G, 1846 and '7, under date of March 31st, 1847, on page 104, under head of "General Expenses?"

Ans. I suppose it was my personal expense, for eating and drinking, &c., in removing the books there.

24. Does not that charge include cartage paid for chests? [Objected to, as leading.]

Ans. I believe it does, sir, as well as I can remember.

25. What places do you mean by the word "there," in the answer to the 23d question?

Ans. Philadelphia and New Brunswick I mean by the word "there," as near as I can remember.

26. By whose direction did you take the said books to Philadelphia and New Brunswick, at that time?

Ans. I expect the order came from E. A. Stevens. I don't know that I got it personally from him.

27. What were your general directions to do with the books at Philadelphia? [Objected to, as no directions have appeared.]

Question waived.

28. For what purpose did you take said books to Philadelphia, at that time?

Ans. I took them there because I was ordered. I don't know what they wanted to do with them there, except it was to examine them.

29. Who ordered you to take the books to Philadelphia?

Ans. I believe the order came from Mr. Stevens; Mr. E. A. Stevens.

Adjourned for dinner.

30. To what place in Philadelphia did you take said books?

Ans. To the Company's office, the Camden and Amboy Railroad Company's office, and the New Brunswick Company's office, too, was where the books were carried, at the foot of Walnut street.

31. To whom, or in whose custody, or under whose control, were the said books delivered?

Ans. I considered them under my own control. No particular person had the control of them; they were locked in that office at night, and I slept next door.

32. How long were you in Philadelphia with said books at that time?

Ans. Two days.

33. Who had access to said books there, during said two days, besides yourself?

Ans. Mr. E. A. Stevens; I don't remember any other.

34. Had William H. Gatzmer access to said books during said time?

Ans. They were in Mr. Gatzmer's office. He was the boss of the office. I don't know that he had any more access to them; being there, he may have looked into them.

35. Was there any examination of said books made at that time in Philadelphia by any one; and if yes, by whom?

Ans. If there was any examination made at that time, it was by Mr. E. A. Stevens. The books may have been looked over by Mr. E. A. Stevens. Mr. Gatzmer may have looked at them. The books came away just as they went.

36. Do you know whether there was any examination of said books made at that time?

Ans. The books were looked into by Mr. E. A. Stevens; I don't know of any examination but that.

37. In what way were the said books taken to Philadelphia, and how were they packed for transportation?

Ans. They were taken over the C. & A. Railroad. They were packed in a chest; there were two or three chests, I believe.

38. Do you mean that the books now presented were the books packed in two or three chests, and that they were all that were taken by you to Philadelphia?

Ans. They were all the books that were taken there, and they were in one or two chests; in two, I believe.

38. What was taken there in the third chest?

Ans. Bills, vouchers; that is all that I know; bills and vouchers were the same.

40. For what purpose were these books, bills and vouchers, taken to Philadelphia?

Ans. Taken to be examined.

41. Did you assist in that examination?

Ans. Yes, sir.

42. Who else assisted in said examination?

Ans. I think Mr. Sandford was there, one of the clerks of the Company; I believe he assisted; and Mr. E. A. Stevens was there, and I think he assisted. He sat by and heard us examine the books. I don't think that any others assisted in the examination. There were other persons in the room.

43. Name the other persons who were in the room.

Ans. Mr. James Neilson and John R. Thomson may have been in the room. There were others there, and as near as I can recollect they were the ones. This was a directors' meeting of the New Brunswick Company, and they were the directors; that is the reason, I think, they were there.

44. Did this examination take place in Mr. Gatzmer's office?

Ans. Yes, sir; in the director's room in that office.

45. Was William H. Gatzmer present at said examination, or any part of it?

Ans. He was there in and out.

46. Did he assist in any way or in any regard in said examination?

Ans. I don't recollect that he did.

47. What entries were made in said books while in Philadelphia?

Ans. Well, I don't believe there was any made there at all; if there was any, I have forgotten it.

48. Were there any vouchers, bills or receipts, examined at that time, other than those taken there by you?

Ans. Not by me; there was none other examined by me, nor by any one else that I know of: I am pretty sure there were not.

49. For how long a period of time were said bills, receipts, and vouchers, examined?

Ans. It may have been for two years; I don't recollect how long?

50. Why was this examination made in Philadelphia rather than in New York?

Ans. Well, because it was the pleasure of Mr. Stevens; that is the only answer I can give; that was beyond my province.

51. Where were the books taken by you to Philadelphia kept; that is, where were they made up?

Ans. At the New Brunswick office in New York.

52. Where did you take the books, vouchers, &c., on your return from Philadelphia?

Ans. I took them to New Brunswick.

53. For what purpose, and how long did they remain there?

Ans. There was a stockholders' meeting there, and they were there about two days probably; two days, I think.

54. What was done with the books, vouchers, &c., at New Brunswick?

Ans. They were exhibited to the stockholders; the books were; and I believe that was all that was done with them, as far as I can remember.

55. Did you exhibit the books to the stockholders at that time?

Ans. I had them in charge; the books were all there, and the stockholders examined them.

56. Did all the stockholders there present examine them, or was there a committee appointed by them to examine the books?

Ans. There was a committee appointed, and the books likewise were on the table there for the inspection of all the stockholders.

57. Did the committee examine the books during the recess?

Ans. I believe they did.

58. Were you present at such examination?

Ans. I was there in the room.

59. Was Mr. Gatzmer there present with the committee, at such examination?

Ans. I don't recollect whether he was or not. He was at the meeting, but I don't recollect whether he was in the room with the examiners or not.

60. Were the books taken to New Brunswick as above stated, and exhibited to the stockholders at their said meeting, the books now here present, or were they different books?

Ans. These same books.

61. Were there any other books or any other book exhibited to the stockholders at their said meeting than those now here?

Ans. There may have been statements there. I don't recollect of any other book but these books.

62. Were there any of A. S. Neilson's treasurer's books there present at said stockholders' meeting?

Ans. I believe all of Mr. Neilson's books were there, but they were not under my control.

63. Were any books kept by Mr. Gatzmer, as agent of the New Brunswick Co., present at said meeting?

Ans. Not that I know of.

64. Do you know whether Mr. Gatzmer kept any books containing entries of any business of the New Brunswick Co. at Philadelphia?

Ans. Mr. Gatzmer was agent of our Company at Philadelphia, I believe, but I don't know of any book that he kept belonging to my books—belonging to the New Brunswick Co.'s books, kept by me. I don't believe he did keep any books.

65. Answer question 64 more particularly.

Ans. Not to my knowledge.

66. After you became book-keeper of the New Brunswick Co., in March, 1837, were the books here produced kept by , and the several entries made therein by yourself, Mr. White, Mr. Warren, and no one else?

Ans. They were kept principally by me; all the entries made by me. I say all the entries; I believe there was a time in 1842, I think it was in 1842, Mr. Warner made entries therein while I was absent. Warner and I made them all. I don't believe anybody else.

67. State the business of the New Brunswick Co., according to their several lines of transportation, and any other accounts which were kept in your books, in their order.

Ans. The first we termed the Railroad Transportation account; second we termed the Freight Barge account—the Coal Barge account; we had a Steam Towing account we kept in those books, and we had a General Account.

68. Were the accounts named in the last answer kept in your books from 1835, inclusive, to April 30th, 1847?

Ans. All but the steam-towing account.

69. How much of the steam-towing account during that period was kept in your books?

Ans. All that account, I think, was kept in my books till the year 1846—May, 1846.

70. Were you examined as a witness before the commissioners appointed by the legislature of New Jersey, to investigate the affairs of the Joint Companies, at Bordentown, in 1849?

Ans. Yes, sir.

71. Did Wm. H. Gatzmer keep an account of the steam-towing business at the Philadelphia end during the years 1840, 1841, and 1842?

Ans. He was agent of the Company in Philadelphia, and, I be

lieve, kept the steam-towing account—a part of it—for the Philadelphia end. He was agent during the whole time, and kept a kind of running account of the steam-towing, all of which eventually came into my books.

72. Were the accounts of the receipts and expenditures of the steam-towing business at the Philadelphia end kept by Mr. Gatzmer?

Ans. A running account there was kept by him, and he sent it to me, and I put it into my books.

73. In what books did Mr. Gatzmer keep the running accounts of the steam-towing in Philadelphia?

Ans. I don't know that he kept any book at all; the account was rendered to me on sheets of paper.

74. Did any other person keep any of the steam-towing accounts at the Philadelphia end besides Mr. Gatzmer?

Ans. I don't know.

75. Can you show in the ledgers here present any account under the head of General Account for any one or more years after the year 1840? if you can, show it. [Question objected to as an improper question; the books show for themselves.]

Ans. Yes, sir, the general expenses are a head under the general account. There are other accounts, too; I can't call them to mind now, but I will refer to them. By reference to the books, I see "Unsettled Business," "Capital," "Treasurer's Account," "Incidental General Account," "Rent General Expenses." Every thing that did not relate to a particular account, I put under the head of General Account. "Walnut Street Property." I should have to go over the whole books entirely to give you the whole.

76. Do you mean to say that the several items of receipts and expenditures charged in your books under the head of "General Expenses," "Capital," "Treasurer's Account," "Walnut Street Property," "Rent General Expenses," "Incidental General Account," "Unsettled Business," and everything that did not relate to a particular account, were charged by you to the account called "General Account?"

Ans. I don't exactly understand that question. Those heads I have given you belong to the "General Account." There are, probably, others.

77. At the meeting of the stockholders at New Brunswick, in April, 1847, how long was the committee engaged in making the examination of the books of the Company?

Ans. I don't recollect how long; they may have been two or three hours; less time probably.

78. Were there any statements or abstracts of the yearly business of the Company reported by the committee to the stockholders?

Ans. Yes, sir, there was a paper there, an abstract. I think there was; I can't remember, it is so long since. There was something for them to go by.

79. Previous to the meeting of the stockholders, did you or your clerks prepare a general statement of the business of the railroad transportation line, freight-barge line, coal-barges, steam-towing, with the account called the general account?

Ans. Yes, sir, I believe I prepared an account for that meeting, of the kind spoken of in the question, taken from my books.

80. Did said statement show the yearly receipts and expenditures of the lines above named, and of the general account from 1835 to April, 1847? [This question objected to, because the statement will show for itself when produced, and the counsel for the defendants now offers to produce the same.]

Ans. I believe it did.

81. Which of the books here present will show the yearly summary of receipts and expenditures of the several lines named and of the general account after the year 1838?

Ans. There is no book here that will show that summary.

82. From what book did you make and state in the said General Abstract the yearly amounts of receipts and expenditures of the several lines named and of the general account?

Ans. I took it from all the books.

83. Was there, and is there a book from which that general abstract was taken, and in which book yearly or other periodical amounts of receipts and expenditures, in said lines, and general account are entered, or to which book they have been posted or copied? [Question objected to, as leading and as stating what does not appear.]

Ans. There was a book made from that abstract; the abstract was the result of all the books, and I think I made that book as the result of all the yearly abstracts, and where that book is now I do not know. I have not seen it for 4 or 5 years.

84. What was that book called?

Ans. I called it the general abstract book. That, certainly, was the meaning of it.

Adjourned till to-morrow.

Thursday, 10 a. m., Sept. 15, 1853.

[The defendants' counsel, by consent of complainant's counsel, here offers, as an exhibit, the general abstract named and referred to in the pleadings, as exhibited to the stockholders on the 3d of April, A. D. 1847, which I have marked Exhibit No. 1, on the part of the defendants.]

85. Did you make out the said general abstract, Exhibit No. 1, for the defendants; and if so, did you make it out from the books now here present, without using for that purpose any other book, paper, document or calculation?

Ans. The said abstract was made out under my superintendence; I did not do the writing, except that under the date of 1847.

It was written by Robert White. The general footings are in my figures, I see. This abstract was made up from the abstracts of every year, which were a copy of all the books here present for each year—I mean by copy, the heads of the work for the year, and the total footings under every head. I don't believe that I used any other book. This was made up from sheets of paper that I had every year—the annual balance sheets.

86. Was there in the said annual balance sheets from which said Exhibit No. 1 was made, a heading, "General Account," which comprehended all that is comprehended under the same head in Exhibit No. 1?

Ans. Yes; but it consisted of different heads, under the heading, "General Account."

87. Is there any one account in the ledgers which comprehends all that is comprehended in Exhibit No. 1, under the head "General Account?"

Ans. No, sir.

88. Is there a general summary made up in ledger A, page 130, which shows the expenditures and receipts of the general account, as comprehended in Exhibit No. 1, from the year 1836? [Question objected to, because the books and abstract can show for themselves.]

Ans. There is a general summary on page 130 of ledger A, but it differs on the credit side from the Exhibit No. 1. The expenditures are the same as Exhibit No. 1.

89. Does said general summary in ledger A, comprehend the expenditures and receipts of the steamboats Philadelphia and New York for the year 1836? [Quest. objected to, for the same reason as before.]

Ans. I believe they do, to the best of my knowledge and belief.

90. What business of the New Brunswick Co. were the steamboats Philadelphia and New York engaged in, in the year 1836?

Ans. I believe they were engaged in steam-towing.

91. Then, was the steam-towing business for the year 1836, comprehended in the books of the New Brunswick Co. for that year and also appear in Exhibit No. 1, under the head of General Accounts?

Ans. Yes, I believe it does. [The witness here desires to explain his testimony last night, and says:] By looking over this Exhibit No. 1, I find the steam-towing account contained in the general account from 1835 to 1841 inclusive.

92. Under what head in the books of the Company were embraced the charges following: Table steamboat Philadelphia, $349 17; bar steamboat Thistle, $66 38; bar steamboat New York, $82 88; table steamboat Philadelphia, $223 75; mail pilot line, $110 16; general expenses, $3,363 36; unsettled business of 1835, $4,300; steamboat New York, $1,559 60—amounting together to

$10,055 30, as stated in ledger A, page 1 0, and under what head does the same appear in Exhibit No. 1? [Question objected to, for the reason before mentioned.]

Ans. They are all in the books under the heads as you have them enumerated. In Exhibit No. 1, they are embraced under the head "General Account."

93. Can you state any other heads under the head of general account, other than those enumerated in answer to question 75?

Ans. It appears that these heads here on page 130 of ledger A, are embraced in the general account for the year 1836. I cannot call any more to mind now, except as I see these on the book. There may be others, for other years.

94. Do you find in ledger A, page 185, any other headings of the general account other than you have named? [Question objected to, as the books will speak for themselves.]

Ans. I can enumerate them here from the book: "Steamboat New York," "Table Steamboat New York," "Steamboat Philadelphia," "Unsettled Business, 1836," "General Expenses," "Capital," "Coal Account." These are, for the year 1837, contained on page 185 of ledger A.

95. Are both credit and debit sides stated in ledger A, page 185, under the head of General Account for the year 1837? [Question objected to.]

Ans. They are.

96. By whose direction was Exhibit No. 1 prepared, and when and where?

Ans. That I can't recollect. Mr. E. A. Stevens had authority to do it, and I suppose he ordered it done. It was done in my office, in New York, in the year 1847, about the 1st of April.

97. Are there any headings comprehended in Exhibit No. 1, under the heading "General Account," other than those comprehended in ledger A, under the heading "General Account," on pages 130 and 185?

Ans. There may be others, but I can't call them all to mind.

98. Did you take Exhibit No. 1 with you to Philadelphia when you took the books, &c., there?

Ans. I had it at New Brunswick, and I think I must have had it in Philadelphia. I think that Mr. Sanford examined it in Philadelphia, and I think I had it there.

99. State the headings as entered in your books of the business of the Railroad Transportation Line, in their order?

Ans. I can't give you all the headings but by looking for one year. Take 1836, they are here all together, on page 127 of ledger A. "Offices," "Salaries," "Damages," "Repairs," "Cartage," "Charges Paid," "Labor," "Deductions," "Camden & Amboy Railroad Company," "Steamboat Thistle," "Incidentals," "Outfit," "Rent," "Commissions." That is all the charges.

100. State the headings of the same line of credits and disbursements for the year 1844?

Ans. I have got no balance sheet; I will give them as near as I can. I will give you the charges first: "Salaries Railroad Transportation," "Labor," "Offices," "Rent," "Road Expenses," "Steamboat Swan," "Incidental," "Damages," "Deductions," "Charges Paid," "Ferriage," "Repairs," "Camden & Amboy Railroad," "Steamboat Thistle Charter," "Winters' Work," "Charter of Steamboat and Barges." I believe that is all; but I can't say positive. It is from a hasty examination. The credits are: "Camden & Amboy Railroad," "Winters' Work." That is all I can find, at present, from a hasty examination of the Ledger of 1844.

101. Make a more deliberate examination so that you may give a more positive answer to the last question.

Adjourned for dinner.

Ans. On a deliberate examination I find that the above enumeration in answer to question 100 was correct.

102. To whom did the steamboat Swan belong?

Ans. I believe she belonged to the Camden & Amboy Railroad Company.

103. Was the Swan employed in the Union Transportation Line?

Ans. Yes, I believe she was.

104. Can you state when and where?

Ans. She was employed some part of the year 1844 in transporting goods, I think, from New York to Amboy, South Amboy.

105. Was the steamboat Swan employed at other times in the Union Transportation Line?

Ans. I believe she was.

106. Was the steamboat Swan employed in the Union Transportation Line in the year 1839?

Ans. Yes.

107. Was she engaged in the business of the line from 1839 to 1845 inclusive, and did the steamboat Transport succeed the Swan in the line? [Question objected to as leading.]

Ans. That I can't answer without examining the books, because I can't recollect.

108. Will your books show the fact whether the steamboat Swan was engaged in the line from 1839 till some time in the year 1845?

Ans. Yes, either one way or the other.

109. Will you examine the books to ascertain if it be so or not?

Ans. Upon examination I find she was employed in the line in 1840, 1841, 1842, 1843, 1844, and in 1845, January, February, and March.

110. What steamboat ran in the Union Transportation Line

after March, 1845, and up to April 1st, 1846, between New York and South Amboy?

Ans. I can't tell; there may have been several. [Witness was asked to look at the books and ascertain, and having looked, says:] I find the steamboat Transport was employed from April to December inclusive, in 1845; also in January, February and March, 1846. There is a head of "Steamboat Charters," and there may have been a boat under that head engaged in this railroad transportation; but of that I am not sure. On examination of the day-book, I find that the steamboat charters were for steam-towing.

111. Are there any charges in your books of expenditures of the steamboat Transport in 1845 and 1846? [Question objected to, as the books will show for themselves.]

Ans. Yes, there are from April, 1845, to March, 1846, inclusive.

112. To what account of transportation were the said charges made in your books?

Ans. Railroad transportation.

113. State the several heads of receipts and expenditures, as entered in your books, of the business of the freight barge lines in 1844?

Ans. "Salaries," "repairs," "schooner Whale," "steamer Anthracite," "dividends," "Black Diamond," "wood and coal iron steamers," "steamer Ironside," "steamer Vulcan," "incidental freight barges," "schooner Delaware;" these are the charges; the credits are "dividends," and "incidental freight barges."

114. State the several heads of receipts and expenditures, as entered in your books, of the business of the coal barges, and of steam-towing, in 1844?

Ans. The charges against coal-barges are, "Captains' wages," "wharfage," "receipts," "discharging," "repairs," "tolls and towing," "incidental," and "towing coal barges." The credits are under the heads of "receipts," and "tolls and towing." The charges against steam-towing are under the heads of "steamboat New York," "Thistle," "Burlington," "Philadelphia," "New Jersey," "steam-towing," "steamer Amboy," "steamboat charters," "coal," "steamboat Hornet," "wood and piling," "steamer Legislator;" and the credits are under the heads of "steam-towing" and "coal."

115. State to which of the lines of transportation, if any, the charge made in ledger D, page 88, for 1843, of "R. F. Loper's commissions," are entered, or to what account is it entered?

Ans. I think it belongs to the freight barge account, but I can't tell without going over the whole account; it may belong to the general account; I can ascertain it, if you wish; I can go over the whole account.

100. State the headings of the same line of credits and disbursements for the year 1844?

Ans. I have got no balance sheet; I will give them as near as I can. I will give you the charges first: "Salaries Railroad Transportation," "Labor," "Offices," "Rent," "Road Expenses," "Steamboat Swan," "Incidental," "Damages," "Deductions," "Charges Paid," "Ferriage," "Repairs," "Camden & Amboy Railroad," "Steamboat Thistle Charter," "Winters' Work," "Charter of Steamboat and Barges." I believe that is all; but I can't say positive. It is from a hasty examination. The credits are: "Camden & Amboy Railroad," "Winters' Work." That is all I can find, at present, from a hasty examination of the Ledger of 1844.

101. Make a more deliberate examination so that you may give a more positive answer to the last question.

Adjourned for dinner.

Ans. On a deliberate examination I find that the above enumeration in answer to question 100 was correct.

102. To whom did the steamboat Swan belong?

Ans. I believe she belonged to the Camden & Amboy Railroad Company.

103. Was the Swan employed in the Union Transportation Line?

Ans. Yes, I believe she was.

104. Can you state when and where?

Ans. She was employed some part of the year 1844 in transporting goods, I think, from New York to Amboy, South Amboy.

105. Was the steamboat Swan employed at other times in the Union Transportation Line?

Ans. I believe she was.

106. Was the steamboat Swan employed in the Union Transportation Line in the year 1839?

Ans. Yes.

107. Was she engaged in the business of the line from 1839 to 1845 inclusive, and did the steamboat Transport succeed the Swan in the line? [Question objected to as leading.]

Ans. That I can't answer without examining the books, because I can't recollect.

108. Will your books show the fact whether the steamboat Swan was engaged in the line from 1839 till some time in the year 1845?

Ans. Yes, either one way or the other.

109. Will you examine the books to ascertain if it be so or not?

Ans. Upon examination I find she was employed in the line in 1840, 1841, 1842, 1843, 1844, and in 1845, January, February, and March.

110. What steamboat ran in the Union Transportation Line

after March, 1845, and up to April 1st, 1846, between New York and South Amboy?

Ans. I can't tell; there may have been several. [Witness was asked to look at the books and ascertain, and having looked, says:] I find the steamboat Transport was employed from April to December inclusive, in 1845; also in January, February and March, 1846. There is a head of "Steamboat Charters," and there may have been a boat under that head engaged in this railroad transportation; but of that I am not sure. On examination of the day-book, I find that the steamboat charters were for steam-towing.

111. Are there any charges in your books of expenditures of the steamboat Transport in 1845 and 1846? [Question objected to, as the books will show for themselves.]

Ans. Yes, there are from April, 1845, to March, 1846, inclusive.

112. To what account of transportation were the said charges made in your books?

Ans. Railroad transportation.

113. State the several heads of receipts and expenditures, as entered in your books, of the business of the freight barge lines in 1844?

Ans. "Salaries," "repairs," "schooner Whale," "steamer Anthracite," "dividends," "Black Diamond," "wood and coal iron steamers," "steamer Ironside," "steamer Vulcan," "incidental freight barges," "schooner Delaware;" these are the charges; the credits are "dividends," and "incidental freight barges."

114. State the several heads of receipts and expenditures, as entered in your books, of the business of the coal barges, and of steam-towing, in 1844?

Ans. The charges against coal-barges are, "Captains' wages," "wharfage," "receipts," "discharging," "repairs," "tolls and towing," "incidental," and "towing coal barges." The credits are under the heads of "receipts," and "tolls and towing." The charges against steam-towing are under the heads of "steamboat New York," "Thistle," "Burlington," "Philadelphia," "New Jersey," "steam-towing," "steamer Amboy," "steamboat charters," "coal," "steamboat Hornet," "wood and piling," "steamer Legislator;" and the credits are under the heads of "steam-towing" and "coal."

115. State to which of the lines of transportation, if any, the charge made in ledger D, page 88, for 1843, of "R. F. Loper's commissions," are entered, or to what account is it entered?

Ans. I think it belongs to the freight barge account, but I can't tell without going over the whole account; it may belong to the general account; I can ascertain it, if you wish; I can go over the whole account.

116. Were the accounts of the coal-barge business kept entirely at your office in New York?

Ans. Yes, sir, some little accounts occurred sometimes in Philadelphia, and Mr. Gatzmer sent me an account; they all came into my books.

117. Who made the collections of the receipts arising from the coal-barge business; I mean the receipts for freight for coal transported by said barges?

Ans. I did.

118. Did you make a deposit of such receipts in bank; if so, in what bank or banks, to whose credit, or what disposition was made by you of the same?

Ans. I did not keep a bank account; I always kept the money in the office.

119. What disposition was made of said moneys by you?

Ans. I paid the several expenses accruing to the coal-barges, freight barges, and all the other expenses, as far as it would go.

120. Did any other receipts, arising in the other lines named, come into your hands; if so, state what?

Ans. I was not a receiver for any other line but the coal-barge line; I did not consider myself so, at all events. Whenever I wanted it I got money from Mr. Neilson, the treasurer, for paying the expenses as they accrued; the freight-barge receipts did not pay near all that I had to pay for the Company's account.

121. Where did you credit the money received by you, at the time of such receipts on the coal-barge account?

Ans. I credited it in the day-book of the year whenever it occurred; I may not have credited it at the time that I received it, but always within the month; I had a little cash-book in the office, and I credited it on that at the time I received it, unless I credited it at once on the day-book.

122. Where did you enter the moneys paid by you for expenditures for the coal-barge business, at the time of making them?

Ans. I had a cash-book in my office, so that I put them down there to balance my cash, but it all went into the Company's day-book.

123. Were the receipts and expenditures received and made by you entered in the same book; I mean other books than the day-book?

Ans. Only the money that I received and expended in the office; the money that I handled in the office was entered in that cash-book.

124. Was that cash-book a bound book, and was it called a cash-book, or by what name?

Ans. It was a bound book, bound by boards, a small book; I termed it a cash-book.

125. How frequently, and with whom did you account for the

receipts and disbursements paid by you, of the business of the coal-barge line?

Ans. Whenever I was called upon by Mr. E. A. Stevens, and frequently Mr. Miles C. Smith, the President of the Company, used to come and examine.

126. Do you mean to say that you settled your accounts of the coal-barge business with E. A. Stevens, or Miles C. Smith, or both of them?

Ans. I settled the whole of the business; they came to examine the books, and they contained the coal-barge business as well as other business; and I mean by settling, they examined the books with the vouchers.

127. Did Messrs. Stevens & Smith receive from you the balances of receipts over expenditures in your hands, or did they account to you for the disbursements, if the same exceeded the receipts?

Ans. I never had any balances in my hands; they never received any money from me, nor did they ever pay me any.

128. Did Mr. Stevens and Smith ever settle any account with you of the Company; and if so, what was it?

Ans. They settled so far as examining the vouchers; that is what I mean by a settlement; Mr. Smith generally signed the books if he found them correct.

129. How frequently did you balance the cash-book kept by you, and to whom did you pay the balances, or from whom did you receive the balances due you?

Ans. The cash-book I kept in my office I balanced whenever I thought proper; daily sometimes; very seldom it was not balanced; I never had any balances to pay, but frequently had to draw on Mr. A. S. Neilson for money to pay the expenses; I was paymaster in New York, and I never had money enough from the coal barges to pay the expenses I had to pay.

130. Did any one else pay expenses of coal barges besides yourself and Mr. Gatzmer, to your knowledge?

Ans. Yes, Mr. A. S. Neilson did; I don't remember any but Mr. Neilson.

131. What knowledge have you that A. S. Neilson paid expenses of the coal barge line?

Ans. Because he rendered me the bills.

132. Do you know whether he paid the bills he rendered to you, or whether he received them from others, who had paid them?

Ans. I don't know about that, sir; they came to me receipted, from him.

133. How often during the year did A. S. Neilson and Mr. Gatzmer render you bills of coal barge expenses?

Ans. There were some bills that they rendered every month; I think Mr. Gatzmer rendered his every month; there were some bills Mr. Neilson did not render every month; repair bills.

134. Did you retain the vouchers of expenses of the coal barges at your office in New York?

Ans. Yes, sir, I did.

135. Where are those vouchers at present?

Ans. I can't tell, sir, to save my life.

136. What disposition was made by you of said vouchers?

Ans. In the year 1849, I was requested to send them to Bordentown, and I did so.

137. Did you pay the charges for steam-towing due from the coal barges to the steam-towing account? if not, how was it paid?

Ans. I paid it by charging the coal barges, and crediting the steam-towing account.

138. Did you do so regularly while you kept the coal barge account?

Ans. I think I did; as a general thing I did.

139. Did you pay the charges for tolls of the coal barge line to the Canal Company? if not, state how they were paid.

Ans. No, I did not pay them; Mr A. S. Neilson paid them.

140. What knowledge have you that A. S. Neilson paid them?

Ans. I believe he sent me the bills, or sent me an account of them.

Adjourned till to-morrow.

Friday, Sept. 16th, 1853.

141. From whom did you receive the account of steam-towing due from the coal barge line, monthly or otherwise?

Ans. I made it up myself.

142. Did you charge in your books the monthly charges of tolls due the Canal Co. from the coal barge line?

Ans. Yes, sir.

143. From whom did you receive that account as charged by you?

Ans. I said before that Mr. A. S. Neilson rendered me that account.

Adjourned for dinner.

144. Show by your books, if you can, the charges for canal tolls of the coal barge line for each year, previous to the year 1840?

Ans. I can't show the tolls from the ledger, for the head is tolls and towing. Under that head I find $5,691 80, charged in the year 1836. In the year 1837, I find $12,899 58; of this sum $4,336 68 is charged in January, 1837, and must apply to the year 1836, I think. In the year 1838, I find $4,199 88 charged; and in 1839, I find $14,797 37 charged.

145. Are there any charges in your books under the head of towing, for towing coal barges?

Ans. There is, I know, for steam-towing. There are two kinds of towing, one on the canal and one on the river. The steam-

towing is for towing on the river, and is for the year 1836, $9,080 50; for the year 1837, $6,925; for the year 1838, $3,800; for the year 1839, $12,112.

146. Mention the headings in your books which are included under the head "general accounts," for the year 1843.

Ans. Debits, "general expenses," "rent, general expenses," "unsettled business," "Walnut street property," "Treasurer's account," "schooner Delaware;" credits, "unsettled business," and "Walnut street property."

147. From what books, papers, or other sources, did you make the entries in your books? Ans. "Of what?" Counsel says, of what your books contain?

Ans. Bills rendered for expenses; I had papers rendered to me by the agents of the different lines, Mr. Decker, Mr. Freeman, Mr. Fish, Mr. A. S. Neilson, and Mr. Gatzmer; these are all I can call to mind now.

148. Did you ever receive from any of the agents the original books containing the business of the several lines, for the purpose of entering the same in your books, and did you ever make entries of such business in your books from said original books? [Question objected to, because it does not appear but that the books kept by the witness were themselves the original books.]

Ans. I don't know what you call original books; I don't know what is meant; I can state how I got the accounts from the different agents.

149. Do you understand the method and way in which the business of the Union Transportation Line was conducted, and do you know what books were used in the office for that purpose?

Ans. No, sir; I can't say really that I do; I never looked at their books.

150. Were you often in the office of the Union Transportation Line in New York?

Ans. Pretty often.

151. Who had charge of it and was agent of the Union Transportation Line?

Ans. Mr. Alfred Decker.

152. Have you seen the books of the Union Transportation Line which were kept in that office, lying on the tables and desks, or used by the agent and his assistants?

Ans. I may have, but very seldom; they don't work in books—they work on sheets.

153. Were any of these sheets mentioned in your last answer furnished to you for the purpose of making, and from which you made entries in your books?

Ans. Not the sheets that I referred to.

154. Were any of the books kept in that office furnished you for the purpose of making, and from which you made entries in your books?

Ans. No, sir.

155. Was all the business of the Union Transportation Line, so far as you know and believe, entered in your books?

Ans. Yes, sir; I believe they were, and rendered to me monthly, so far as I know.

156. In what way was said business rendered to you monthly?

Ans. The expense account was rendered to me on sheets of paper—one or more—and the receipt account on a sheet of paper printed, called a general statement.

157. Do you mean to say that your books were not made from the original entries of the business? [Question objected to as illegal in form, and in the nature of a cross-examination.]

Question waived.

158. Were your books made from the original entries of the business?

Ans. I presume they were.

159. How many sheets of paper were, as a usual thing, rendered to you monthly, as containing the business of the Union Transportation Line, from which you made the entries in your books?

Ans. On the expense account of Mr. Decker there were three foolscap sheets—one sheet, termed "General Statement," contained the receipts of the whole business. Mr. Freeman's expense account generally contained three sheets; and Mr. Fish's account one sheet, to the best of my recollection. The general statement contained also the expenses, summed up, but not in detail.

160. Were the entries in your books of the Union Transportation business solely made from the sheets named by you in your last answer?

Ans. Always, invariably; the only thing I had to go by.

161. Are these sheets the original entries named in question 158, to which question you answered, "I presume they were." [Question objected to as improper and cross-examination.]

Ans. I suppose they were copies of them.

162. Of whom did you get the sheets from which you made the entries in your books?

Ans. I got Mr. Decker's from him, Mr. Freeman's from him, and Mr. Fish's from him. I got the sheet "General Statement" from Mr. Decker.

163. How soon after the monthly settlements did you get these sheets?

Ans. Directly after the monthly settlements—pretty soon after the monthly settlements.

164. Did you get the vouchers with these sheets, and at the same time?

Ans. Yes, sir.

165. Do you mean all the vouchers for all the debits charged in your books in the Union Transportation Line accounts, under the

several heads of charges in said line, above specified in answer to question 100?

Ans. I considered the accounts rendered me vouchers—that is, the sheets rendered me from each person vouchers for my entries. I got the vouchers for their expense account besides. There was a charge "Camden and Amboy Railroad," and "Steamboat Thistle Charter," which the General Statement was the voucher for.

166. What do you mean by saying that you considered the statements furnished you by the agents named to be your vouchers for your entries?

Ans. Because I entered from them.

167. Did you at the same time receive with the said statements separate vouchers for the items charged in them?

Ans. Yes, sir, I did.

168. Were such vouchers receipted by the person or persons receiving the moneys for the same?

Ans. They were in all the cases except the two headings I alluded to.

169. Did you receive a voucher for the payment of ferriage as charged in your books?

Ans. Yes, I believe I did.

170. Who receipted the vouchers for ferriage? [Question objected to, as attempting to prove the contents of a written instrument.]

Ans. I can't remember, sir.

171. Do you know that you actually received vouchers for ferriage, for transporting the freights of the line between Camden and Philadelphia?

Ans. My impression is that I did, but it certainly was contained in Mr. Freeman's expense account. My impression is, I got a separate receipt; I speak to the best of my knowledge.

172. What was comprehended under the head of "Steamboat Thistle Charter" in your books?

Ans. Through freight and way-freight.

173. What amount was charged against the New Brunswick Co. in your books for the same?

Ans. $2 76 per ton for through freight, and $1 38 per ton for way freight. I now refer to the charge in December, 1844, which I have just looked at.

174. From what place and to what place were the goods transported for said charges?

Ans. I believe, to the best of my recollection, from South Amboy to Camden. But I don't know about that. Mr. Decker could state that better than I can.

175. Can you state for what purpose the charges were made in your books, in 1844, for moneys paid to the Camden and Amboy Railroad Co. of $4 88 per ton for freights?

Ans. For through freight.

176. From and to what places were the freights transported by the Railroad Company for the New Brunswick Co. for that price?

Ans. I can't tell that to save my life. Mr. Decker can explain that better than I can.

Adjourned to Thursday, 22d inst., 9 a. m.

September 22d, met.

177. You have stated that you received the account of tolls due the Canal Co., on the coal-barge business, from A. S. Neilson. State in what form that account was received by you.

Ans. I think it was in a copy taken from his books, sir, if my memory serves me.

178. Do you know that A. S. Neilson kept an account of the coal-barge business?

Ans. I don't believe that he kept the whole account; he kept some account of it; he paid bills relating to that account.

179. Do you know that A. S. Neilson kept accounts of the coal-barge business sufficient for him to make up the yearly amounts of tolls due the Canal Co. of that business?

Ans. He always paid the tolls; then I suppose he knew what they came to during the course of the year.

180. Then do you mean to say that A. S. Neilson made up the account of tolls of said business and paid the same to the Canal Co.? [Question objected to, as leading and improper.]

Ans. I mean to say that Mr. A. S. Neilson paid the canal tolls to the Canal Co.

181. Were such payments entered in your books for each year from *from* 1836 to 1847, both inclusive?

Ans. I believe they were. I don't know all that time whether Mr. Neilson paid them or not. Mr. Swan paid them during his lifetime.

182. Do your books contain charges for canal tolls due from the barges of the Merchants' and Swiftsure Lines, or either of them, in any year from 1835 to 1847?

Ans. I believe not, sir.

183. State the heads of debit and credit of the steam-towing business as entered in your books for 1840 and 1841?

Ans. In 1840 the debits are—

Steamboat New York	$5,174 67
" Philadelphia	662 34
" Thistle	9,391 29

And the credits are—

Steamboat New York	$18,375 85
" Philadelphia	11,810 78
" Thistle	75 00
Total debits, $15,228 30. Total credits	$30,261 63

In 1841, debits are:

Steamboat Thistle	$6,720 86
" New York	16,238 37
" Charters	1,825 62

And the credits are:

Steamboat Thistle	50 00
" New York	14,458 90
" Philadelphia	8,985 91
Total debits for 1841	$24,784 85 and
Total credits	23,494 81

[This answer objected to so far as it states the amounts, because the books show for themselves.]

184. Under what head in Exhibit No. 1, for the defendants, for the years 1840 and 1841, do the items of the steam-towing for the same years appear?

Ans. Under the head of "General Account."

185. State the heads of the general account for the years 1840 and 1841, leaving out the above items for steam-towing for said years.

Ans. In 1840 the debits were, "General Expenses," and "Unsettled Business," and "Packer's Barges;" and the credits were, "Unsettled Business." In 1841 the debits were, "General Expenses," "Unsettled Business," and "Capital;" and there were no credits.

186. State the heads of the steam-towing business for the year 1835.

Ans. The debits were, "Steamboat Philadelphia," and "Steamboat Thistle," and the credits were under the same heads.

187. State the heads of the steam-towing business for the years 1836, 1837, 1838, 1839.

Ans. I find by referring to the books for the year 1836 the headings under steam-towing were for the debits:

Steamboat New York	$11,496 85
" Thistle	784 74
" Philadelphia	4,155 48
Making	$16,437 07

For the credits:

Steamboat New York	$12,304 15
" Thistle	240 17
" Philadelphia	9,243 25
Making	$21,787 57

For the year 1837 the debits were:

Steamboat New York	$14,359 53
" Philadelphia	6,138 08
Making	$20,497 61

And the credits were:

Steamboat New York	$16,852 62
" Philadelphia	11,934 50
Making	$28,787 12

For the year 1838 the debits were:

Steamboat New York	$12,111 33
" Philadelphia	7,302 33
Making	19,413 66

The credits were:

Steamboat New York	$15,637 06
" Philadelphia	10,808 50
Making	$26,445 56

In 1839 the debits were:

Steamboat New York	$9,063 16
" Philadelphia	3,188 39
Making	$12,251 55

The credits were:

Steamboat New York	$15,913 26
" Philadelphia	12,553 86
Making	$28,467 12

188. State the heads comprised under the head of the "General Account," in Exhibit No. 1, for defendants, for the years 1836, 1837, 1838, and 1839, exclusive of those under the head of Steam-Towing, mentioned in your last answer.

Ans. For 1836 the debits were:

Table, steamboat New York	$1,559 69
Table, steamboat Philadelphia	349 17
Bar, steamboat Thistle	66 38
Bar, steamboat New York	82 88
Table, steamboat Thistle	223 75
Unsettled business, 1835	4,300 00
General expenses	3,363 30

Mail Pilot Line	$110 16

And the credits were:

Table, steamboat New York	$306 25
Bar, " Thistle	59 23
Bar, " New York	112 76
Table, " Thistle	255 75
Unsettled business, after deducting the balance of 1835	2,259 28
Mail Pilot Line	983 33

For 1837, the debits were:

Table, steamboat New York	$634 99
Unsettled business	2,181 33
General expenses	4,062 07
Capital	38,687 47
Coal account	28,212 34

And the credits were:

Unsettled business, after deducting the balance of 1836	$2,265 37
Capital	1,700 88
Coal account	2,678 25

For the year 1838, the debits were:

General expenses	$2,996 88
Unsettled business	185 02
Coal account	41,487 15
Capital	1,569 40
Treasurer's account	26,750 58

And the credits were:

Coal account	$21,705 06

For 1839, the debits were:

Treasurer's account	$87,732 98
General expenses	2,220 62
Coal account	6,096 60
Unsettled business	46 00
Rent Tow-boat Company	647 75

And the credits were:

Coal account	$2,815 33
Unsettled business	1 88
Rent Tow-boat Company	31 63

189. State the heads of the "general account," as contained in Exhibit No. 1, for defendants, for the years 1842, 1844, 1845, 1846, and 1847?

Ans. In the year 1842, the debits were:

General expenses	$1,710 16
Unsettled business	200 00
Capital	1,640 12
Incidental general account	2 91
Barge Huron	855 00

And the credits were:

Unsettled business	$3,867 00
Incidental general account	901 38

In the year 1844, the debits were:

General expenses	$1,369 62
Walnut street property	1,013 69
Treasurer's account	12,481 11
Unsettled business	778 44
Capital	48,000 00
Rent, general expenses	75 00

And the credits were:

Walnut street property	$5,728 71
Treasurer's account	32,228 09
Unsettled business	2,111 33

In 1845, the debits were:

General expenses	$1,416 05
Walnut street property	2,471 64
Capital	66,311 16
Unsettled business	11,683 92
Treasurer's account	50,409 67

And the credits were:

Walnut street property	$11,895 37
Capital	16,075 18
Treasurer's account	4,111 46

In 1846, the debits were:

General expenses	$1,849 43
Walnut street property	518 98
Capital	32,825 92
Treasurer's account	12,493 90
Rent, general expenses	375 00

And the credits were:

Walnut street property	$812 50
Capital	9,276 11
Treasurer's account	3,886 78

In 1847, the debits were:

General expenses	$277 84

And the credits were:

Treasurer's account	$17,219 73
Capital	9,000 00

190. Who made the charges in your books, under the head of general account?

Ans. I did.

191. From what sources did you derive the several amounts as charged and credited in the general account, under the head of capital and treasurer's account?

Ans. From Mr. A. S. Neilson.

192. Did you invariably receive the same from A. S. Neilson?

Ans. I believe I did.

193. In what form did Mr. Neilson give them to you?

Ans. I copied them from his books.

194. Where were such copies made?

Ans. Sometimes in New Brunswick, sometimes in New York.

195. What description of book kept by A. S. Neilson did you make such copies from?

Ans. From a bound book; a pretty large sized bound book.

196. Did you make the various entries of the treasurer's account, and capital aocount, comprehended in the general account, from said book?

Ans. I believe I did.

197. When you made copies of the same at New York, was it made from the said book; and if so, who brought said book to New York?

Ans. It was made from said book; either Mr. Neilson or myself brought it.

198. Is the said book now present?

Ans. Yes, I believe this is the book. [Witness designates the large cash-book of A. S. Neilson, treasurer, which is marked Exhibit F, on the part of the complainant, in the former suit in chancery, referred to in the pleadings.]

199. Did you receive the vouchers of the said several entries as made by you, as aforesaid?

Ans. I think Mr. Neilson retained them.

200. Did you make any charges or credits under the head of capital or treasurer's account, other than those you copied from the treasurer's book?

Ans. I may have, but I don't recollect it now.

201. From whom did you receive the accounts of the Walnut street property, as entered in your books, and in what form did you receive the same?

Ans. I think I got them from Mr. Neilson's book. I see, by referring to my books, entries relating to the Walnut street property, as being rendered to me by Mr. Gatzmer.

202. Did you receive the moneys arising from the business of steam-towing, or any part thereof? and if only a part, state how much, and from whom.

Ans. I received but a very little money in cash from steam-towing, and as far as I recollect now, it was from the captains of the steam tow-boats, for transient towing done by them.

203. Do you know who received the money arising in the steam-towing business?

Ans. Well, I believe Mr. Gatzmer and Mr. A. S. Neilson.

204. Have you any knowledge who received the same?

Ans. As far as I know, Mr. Neilson and Mr. Gatzmer received it.

205. How do you know they received it?

Ans. By receiving accounts from them.

206. From whom did you receive the entries of credits made in your books from the steam-towing business?

Ans. I received them principally from A. S. Neilson. There were some received from Mr. Gatzmer, likewise.

207. Did you receive any of such entries from any other person or persons; if so, from whom?

Ans. I received from Mr. Gatzmer, A. S. Neilson, and the transient steam-towing from the captains; that is all I recollect.

208. Did you make any disbursements in the steam-towing business in New York?

Ans. Yes, sir.

209. From what funds, and for what purposes?

Ans. The funds I received from A. S. Neilson; the purposes were the paying off the crews of the boats, the pay-rolls, and the running repairs of the boats.

210. Were the vouchers for disbursements, so made by you, retained in your office, and the amounts charged in your books?

Ans. Yes, sir.

211. Were any other disbursements made in the steam-towing business, besides those made by yourself; and if so, by whom?

Ans. There were disbursements made by Mr. Gatzmer and Mr. A. S. Neilson, likewise.

212. Do your books show the several charges for disbursements so made by A. S. Neilson and Mr. Gatzmer?

Ans. My books show them, of course. All accounts rendered to me by those gentlemen were regularly entered.

213. In what form were the accounts of steam-towing rendered to you by them?

Ans. I got them out of Mr. Neilson's book, and Mr. Gatzmer rendered me accounts for them.

Adjourned to Tuesday, the 11th October, 1853.
Thence to 17th October, 1853.

214. Can you state who J. B. Milnor is, or what station he occupied in 1837–8, in making bills of expenses as entered in your books?

Ans. J. B. Milnor was collector of tolls at Princeton. He collected tolls for the several barges belonging to the New Brunswick Co.

215. For what line of barges?

Ans. For the coal barge line.

216. In answer to question 156, you say that you received Mr. Freeman's expense account from him; are you certain that Mr. Freeman rendered his expense account of the Union Transportation Line to you?

Ans. My impression is that he rendered it to me; but it may have come through Mr. Benj. Fish.

217. Do you know that Mr. Freeman, at any time, delivered you his monthly expense accounts, or that you received them from him?

Ans. I think there were times when I received them from him; that he sent them to me by the line. My impression is that I got them altogether from him.

218. Did the same bear any impress whereby you knew that the same came from Mr. Freeman?

Ans. They were directed to me by Mr. Freeman himself, or by some of his clerks. This last was a rare thing; I can't recollect an instance of it. He always directed his own papers to me.

219. Did you at any time receive the expense accounts of the Union Transportation Line at the Philadelphia end from Wm. H. Gatzmer?

Ans. I don't think I ever did; I don't recollect it.

220. Could you designate the superscription of Mr. Gatzmer and Mr. Freeman from each other?

Ans. Yes, sir, I think I could; I have no doubt of it.

221. Are you certain that the expense accounts were not sometimes directed to you in Mr. Gatzmer's handwriting?

Ans. No, sir, I don't remember that they ever were.

222. Was the copy of the general statement sent you in manuscript or printed form?

Ans. The general statement was a printed form, with blanks filled up with figures and writing.

223. As a general thing, in whose handwriting were the general statements filled up?

Ans. This general statement was made up in Mr. Decker's office in New York in the handwriting of one of the clerks there in the office; sometimes one and sometimes another.

224. Was the same done by the clerks prior to the monthly settlements?

Ans. I believe they were, sir.

225. Did you receive the general statement prior to the monthly settlement as a general rule?

Ans. No, sir, I always received it afterwards. It always went through the committee before it came to me. It was always signed by Mr. Fish, or some of the gentlemen, before it came to me.

226. From whom did you receive it as a general rule?

Ans. I received it from Mr. Alfred Decker.

227. Did you ever receive the monthly statement from Mr. Gatzmer, or was it sent to you by him?

Ans. I don't think I ever did, sir.

228. What form of vouchers was rendered to you for the payments made by the New Brunswick Co. to the C. and A. R. R. Co., for transporting freights between New York and Philadelphia?

Ans. They were receipts from Wm. H. Gatzmer. I got them, I believe, generally through Mr. Benj. Fish. They came, I believe, through his hands.

229. Are you certain that you always received receipts from Mr. Gatzmer, for the payment of freights to the Railroad Company, as entered in your books?

Ans. No, sir, I am not certain; I think I received them from Mr. Fish. They were in Mr. Gatzmer's handwriting, though.

230. Were these receipts always signed by Mr. Gatzmer?

Ans. Yes, sir, always.

231. What form of vouchers did you receive for the entries in your books of the receipts derived from Mr. Freeman and Mr. Decker in the business of the line?

Ans. I got them from the general statement.

232. Then was the general statement the only voucher rendered to you for such receipts?

Ans. I considered it a voucher for the receipts, and made my entries from it. There were other papers rendered to me, showing how the general statement was made—the whole month's work—but I made my entries of receipts from the general statement.

233. Had you any voucher for the receipts other than the general statement?

Ans. No, sir.

234. Are you certain that you received separate vouchers for the moneys charged to the New Brunswick Co. for ferriage between Camden and Philadelphia?

Ans. I always received it in the expense account of William S. Freeman. It strikes me there was always a regular receipt from the Ferry Co., but I don't remember.

235. Do you remember who signed the receipts for ferriage?

Ans. No, sir. I can't remember.

236. It appears by the ledgers for the years 1839, '40 '41, that certain amounts of moneys are charged against the New Brunswick Co., for expenses of the steamboat Swan, and that a large portion of such amount appear charged in said books as paid to William T. Anderson; are you the person referred to?

Ans. I am the person referred to by those entries.

237. Were the moneys so charged in said books as paid to William T. Anderson, actually paid to you?

Ans. No, sir, they don't appear so.

238. For what purpose does your name appear in connection with the charges for moneys paid for expenses of steamboat Swan?

Ans. The vouchers were retained by Mr. Ira Bliss. They were not given to me to keep. I examined them, and I made a slip of paper in the place of a voucher to show where the vouchers were, and put my name to it. I believe that was the only reason my name was used.

239. For what purpose does the name of John Gillis appear on day-book for 1840, on page 78?

Ans. John Gillis was a carpenter, and was employed by the Company to do work. This was a bill and receipt of his for work done.

240. Was the entry last referred to, made as so much money paid to a man by that name, John Gillis?

Ans. Yes, sir.

241. Were the entries made as above referred to for moneys paid to William T. Anderson for expenses of steamboat Swan, made in the same form as were the charges paid to John Gillis? [Question objected to, because witness has already stated that it does not appear by the books that the moneys were paid to him.]

Ans. I don't exactly understand that question. The two entries are not in the same form.

242. Is it not in the same form as the charge paid to John Gillis on day-book for 1840, page 77? [Question objected to, for the books will show for themselves, and their contents cannot be given in evidence.]

Ans. No, sir, not according to my idea.

243. State in what particular it is not in the same form. [Question objected to, for the same reason last above given.]

Ans. One refers to the vouchers—that is, the charge in which my name is mentioned in day-book for 1839, page 125, "steamboat Swan," refers to the vouchers; the other is the actual voucher of John Gillis—that is, it is a charge made from the actual voucher or receipt of John Gillis.

244. Was the sum of $8,930 07, charged in day-book B, for 1839, page 125, following, to wit: "Steamboat Swan," William T. Anderson, 349, "To this amount for running expenses of steamboat Swan from April 1, to December 1, 1839," charged per

order of E. A. Stevens, esq., and vouchers in possession of Mr. I. Bliss, paid by you; and if so, to whom?

Ans. The cash was not paid by me. As well as I can remember it was credited to Mr. Bliss. Mr. Bliss had an account with us.

245. In what books of account was that account with Mr. Bliss referred to by you in your last answer kept?

Ans. That was kept in a small cash-book.

246. Was that cash-book kept in your office, and by you as agent of the New Brunswick Co.?

Ans. That was a small book that we kept our accounts in with each other. It had no reference to the Company whatever.

247. Who do you mean by each other?

Ans. Mr. Bliss and Mr. Decker, and Mr. Fish and myself, and there were others I had accounts with on the Company's account.

248. Name the others.

Ans. Mr. A. S. Neilson—I cannot remember any others at present. There may have been others, but I don't remember.

249. Was Ira Bliss an agent for the New Brunswick Co.?

Ans. He was a director. I don't know whether he was an agent or not.

250. Have you ever made any charges for moneys paid Ira Bliss for services rendered to the New Brunswick Co. in your books?

Ans. I don't think I ever did, sir.

251. Have you stated that you credited the sum above named for expenses for steamboat Swan to Ira Bliss in said cash book? [Quest. objected to.]

Ans. Yes, sir, I think I credited it to him, as well as I remember. It was sometime back, that.

252. Was such credit made on behalf of the New Brunswick Co. to Ira Bliss?

Ans. I don't know whether it was on behalf of the Company or not. I suppose it was, however.

253. How can you say, in answer to question 246, that the said cash-book, containing the credit to Ira Bliss, had no reference to the Company whatever? [Quest. objected to.]

Ans. Because the $8,000 paid for the expenses of the steamboat Swan had already been credited to the Company on the general books.

254. Can you show such credit made to the New Brunswick Co. in the general books?

Ans. Credited from the monthly statements of the railroad transportation accounts.

255. For what year?

Ans. For every year—for any year—say 1839. I don't say that that $8,000 was credited by itself, but that it came from the moneys credited in the general statement account.

256. What do you understand the monthly credits to be for in

your books, under the head of Camden & Amboy Railroad reading as follows: "William S. Freeman, by amount on way-bills from New York and Philadelphia. Alfred Decker, by amount on way-bills from New York and Philadelphia?"

Ans. I understand that to be the receipts of the railroad transportation.

257. Do you mean the receipts collected by Freeman & Decker for freights carried by the Union Transportation Line?

Ans. Yes, sir.

258. Do you mean to be understood as saying that the sum above referred to, for expenses of steamboat Swan, was credited back to the New Brunswick Co. in any way in your books?

Ans. No, sir. It was charged against the New Brunswick Co. as a debit.

259. Were any of the charges made in your books, under your name, for moneys paid for expenses of steamboat Swan actually paid by you, while said steamboat was engaged in the Union Transportation Line?

Ans. No, sir. I don't think they were paid by me, not cash, but credited to Mr. Bliss.

260. Were the vouchers above referred to for expenses of steamboat Swan, retained, as you said, by Ira Bliss, receipted by you?

Ans. No; they were signed by the different persons who received the money for them.

261. As a general thing, were the vouchers from which you made entries in your books retained by you?

Ans. Yes.

262. Have you returned any vouchers of the Company, while you kept the books, to any person besides Ira Bliss?

Ans. I never have, for those persons to retain them; sometimes Mr. Freeman, from Philadelphia, writes for a voucher to use—to see if it was all right—where a bill has been presented to him a second time; and so with Mr. Decker, but they have always been returned.

263. While book-keeper of the New Brunswick Co., were the vouchers retained by Ira Bliss, for expenses paid by the New Brunswick Co. for the steamboat swan, returned to you by Mr. Bliss?

Ans. No, sir.

264. Does your books contain any charges for moneys paid for expenses of steamboat Swan, while engaged in the Union Transportation Line, prior to the year 1839?

Ans. I don't recollect that. By a hasty examination of the books, I do not perceive any charges prior to that time.

265. Do your books contain any charges for ferriage between Camden and Philadelphia, prior to the year 1840?

Ans. By a hasty examination of the book, I do not perceive any charges for ferriage prior to that time.

266. Was A. S. Neilson the treasurer of the New Brunswick Co. during the time you kept the books of the Company?

Ans. Yes, sir, all the time.

267. From whom did you receive the returns of earnings of the Canal Freight Barge Lines, at the monthly settlements, as entered in your books?

Ans. From the different agents.

268. Name them, since 1840.

Ans. Wm. H. Thomson, of New York; J. & N. Briggs, of New York, and Samuel Thomson, of Philadelphia.

269. Were the vouchers for expenditures of said lines returned to you by the agents named?

Ans. No, sir, they did not return their vouchers.

270. What did you receive from said agents relating to the results of the monthly settlements of the said lines?

Ans. I received their account of expenses and receipts.

271. Did you assume such account for your vouchers of receipts and disbursements of the monthly business of the lines?

Ans. They were always examined by the directors before they came to me, and then, of course, I assumed them to be correct. I examined the footings likewise.

272. Did you receive the monthly account of dividends from any one besides those agents named?

Ans. Yes, sir; some years I received them from A. S. Neilson.

Adjourned to Oct. 19th, 1853, at 9 a. m.

273. You have stated that you used slips of paper, on which your name was entered in reference to the said charges for expenses of steamboat Swan; did you use the said slips in reference to the said charges, instead of vouchers?

Ans. No, sir; the slips of paper were merely to say where the vouchers were.

274. Did you ever see the said vouchers? [Objected to, as being a cross-examination, witness having already stated he examined the vouchers.]

Question waived.

275. State by whom the said vouchers were made. [Question objected to, for the same reason as above.]

Ans. I don't know who the persons were; I did not pay the persons; I don't recollect who they were.

276. Do your books show a loss in the business of the freight barge lines for December, 1841? [Question objected to, as calling for the contents of the books.]

Ans. I don't recollect, sir. Upon examining the books, I find charges in December, 1841, but no credits in December.

277. Was the charges you refer to for losses in the business of the line for that month? [Question objected to, as calling for the contents of the books.]

The three last questions and answers are waived.

278. Does Exhibit No. 1, on the part of the defendants, show the profits and loss arising from the business of the coal barges from 1835 to 1847, as entered in your books?

Ans. I believe it does, sir.

279. Look at the entry on page 158 in day-book F, which is in these words: "Loss on December work in 1841." State from what voucher or paper said entry was made.

Ans. That was a copy from A. S. Neilson's books, marked Exhibit F, in the former cause.

280. Point out in said book the warrant for said entry.

Ans. It was rendered to me by Mr. Neilson. It is on page 2 of Mr. Neilson's said book, under date of January 17th, 1842.

281. To what business of the New Brunswick Co. do those entries refer?

Ans. I think they refer to the freight barge business, but I won't be sure.

282. Do your books contain all the accounts of said freight barge business for the year 1841?

Ans. They contain all that was rendered to me.

283. Under what heading was said business entered in 1841?

Ans. I think the term in 1841 was Tow-boat Company. There were several heads under that term—Repairs Tow-boat Company, &c.

284. Does the account on page 36 of ledger C, contain the said business for the year 1841?

Ans. It contains all the receipts so far as they were rendered to me, I believe. It does not contain all the debits; the debits are contained under the heads, "Salaries Tow-boats," "Profit and Loss Tow-boat Company," "Repairs Tow-boats." I believe that is all.

285. Had A. S. Neilson any agency in carrying on the freight barge business?

Ans. I don't suppose he had. He was treasurer of the Company, and so far as I was concerned, I would have taken any order from him.

286. Did you ever see or hear of any other vouchers for said entry on page 158 of day-book F, other than the entry in A. S. Neilson's said book?

Ans. There was a copy of those charges taken from Mr. Neilson's book, of the whole account on that page. I don't recollect of seeing the original vouchers; I suppose Mr. Neilson has got them.

287. Does the entry on page 272 of day book C, under the head of profit and loss Tow-boat Company, show the results of the freight barge business for December, 1841?

Ans. No, sir; it does not.

288. Does said entry show the loss for December, 1841?

Ans. So far as rendered to me for that month.

289. Does said entry refer to and include the business both of the Swiftsure and Merchants' Lines for said month of December, 1841, at both ends of the lines?

Ans. It does, as appears by the entry.

290. Do your books profess to, and were they intended to show the profit and loss of the business of said lines, as ascertained at the monthly settlements?

Ans. Well, I presume the books did.

291. Look at the entry on page 158 of day-book F, "Dividend due from Thomson & Neilson, Oct., 1841, $2,581 13;" from what voucher was that entry made?

Ans. It was made from Mr. Neilson's book, already referred to.

292. Point out the entry from which said charge on page 158 of day-book F was made.

Ans. I can't exactly do that—not the exact figures. I can't find the exact figures on Mr. Neilson's book.

293. What do you find in Mr. Neilson's said book in relation to said charge in day-book F, page 158?

Ans. I can't find exactly what you ask me. Mr. Neilson could, probably, explain it; I can't explain it now from memory.

294. Can you explain it from Mr. Neilson's book?

Ans. I can't on an examination of this kind; I can't see it there now.

295. Can you explain the credit on page 244, day-book C, "Profit and Loss Tow-boat Company," "Thomson & Neilson, New York end," "Dividend declared for October, by Merchants' Line, $1,248 42?"

Ans. Yes, sir. It was rendered to me as being the dividend of Thomson & Neilson for that month.

296. Is there any credit entry in your books for any other dividend from Thomson & Neilson for October, 1841?

Ans. None that I can find, sir.

297. Has the entry named in question 295 any connection with the entry named in question 291?

Ans. Well, it may have some connection with it.

298. Do you know whether it has or not?

Ans. I can't say positively that it has; but my impression is, that it does have.

299. What voucher had you for the entry on page 158, day-book F, for the charge, "C. King & Co., settlement for September, 1841, not collected, $1,170 47?"

Ans. I think it was a voucher rendered by Mr. Neilson, being a copy of his books.

300. Had Mr. Neilson any other book in which the business of said lines were entered, than his book which you have examined here, and is above named?

Ans. Not to my knowledge.

301. What book, then, do you mean in your answer to question 299?

Ans. I allude to this book.

302. Is there any credit in your books of the said sum of $1,170 47?

Ans. I don't see any credit of those figures.

Adjourned for dinner.

303. Have you, since the adjournment this morning, been enabled, by any examination you have made, or in any other way, to answer more fully the question 291?

Ans. I have had no examination of any paper but what is here; but I have been endeavoring to remember it over, and find that I might have been in error in saying that the whole amount on page 158 was taken from Mr. Neilson's books. There were large amounts credited to the Company from the freight business; and this amount, I think, was charged back, because the treasurer never received it; that is my impression.

304. What do you mean by the Company in the last answer?

Ans. I mean the New Brunswick Company.

305. What do you mean by the words "charged back" in your answer to question 303?

Ans. Why, it stands on that page as a charge, and I can't account for it no other way. By "charged back" I mean charged as it appears there. The amount having been credited once, (though probably not in the same figures,) and not having been received, was charged as a loss.

306. Point out the entry in the books where the said amount $2,581 13 has been either in gross or in several sums credited to the New Brunswick Company.

Ans. My impression is, I can't find it.

307. Do you know that said money referred to in your answer to question 303 was not received by the treasurer, or by any other person, for the use of the New Brunswick Company?

Ans. I believe he never received it, but I don't know. I believe he would never have rendered it here if he had. I know of no other person having received it. Mr. Neilson was the treasurer.

308. You have stated that you were present at the meeting of the stockholders of the New Brunswick Company, at New Brunswick, on the 3d day of April, 1847; that the general abstract, Exhibit No. 1, on the part of the defendants, was made out by you, or under your supervision, and that said Exhibit No. 1 was presented to the stockholders at that meeting. Was it presented as a true account and statement of all the business of the Company during the period of time therein embraced, as well in the general as in each particular head of account therein specified? [Objected to as leading and illegal.]

Ans. Yes, sir, to the best of my knowledge.

309. Do the books kept by you show the entire account of the steam-towing business for the whole period of time embraced in said Exhibit No. 1, for the defendants, so far as you know?

Ans. Yes, sir.

310. Are the whole receipts and disbursements of the steam-towing business, as contained in your books, also contained in said Exhibit No. 1, for the defendants?

Ans. I believe they are.

311. Then are the profits and losses of said steam-towing for each year contained in said Exhibit No. 1?

Ans. I believe they are.

312. Did any other person keep the accounts of steam-towing during the said period of time; if yes, for what year or years?

Ans. Mr. Gatzmer kept the account at the Philadelphia end, and rendered it to me. Mr. Neilson, also, at New Brunswick. I don't remember any others. They kept all the way through.

313. Were all the accounts of the steam-towing business rendered to you, periodically or otherwise, by Mr. Gatzmer and Mr. Neilson?

Ans. No, sir, they were not rendered periodically, by the way I understand it. In the year 1845, Mr. Gatzmer rendered me the account that was due for years before that—that is, for the years 1840, 1841, and 1842.

314. Was the account rendered by Mr. Gatzmer, as stated by you in your last answer, entered in your books? If so, state in what books and on what pages?

Ans. Yes, in day-book F, for 1845, pages 156 and 157, and in the ledger for the same year, page 61.

315. Did Mr. Gatzmer, after the year 1842, render to you monthly accounts of steam-towing, as a general thing?

Ans. I think he did, as a general thing.

316. Who were the proprietors, and entitled to the profits of the steam-towing business?

Ans. I believe the Camden and Amboy Railroad Company.

317. Do you know it?

Ans. I firmly believe it; that is the only way I know it.

318. Was the business of steam-towing settled between the New Brunswick Company and the C. & A. R. R. Co., monthly or otherwise?

Ans. It was not monthly. I think there was a general settlement made in 1846.

319. Was said business, or any part thereof, settled at any time or times, prior to 1846, between said companies?

Ans. I think not, sir.

320. Who received the moneys collected in the steam-towing business at the New York end for transient towing?

Ans. I received it.

321. Did you receive the moneys from any other part of the steam-towing business; and if yes, what part?

Ans. I think all I received was the transient only.

322. Who collected the moneys from the steam-towing business, besides yourself?

Ans. Mr. A. S. Neilson and Mr. Gatzmer.

323. Do you know whether the accounts of the steam-towing business were kept in any other books prior to 1846, than those of the New Brunswick Co.?

Ans. Mr. Neilson kept his in his books, I suppose. They all ultimately came into my books. I know that my books contain all the steam-towing accounts. I don't know of their being kept in any other books.

324. You have stated in your answer to question 183, what were the heads of steam-towing account for the year 1841; that the debit for that year to that account was $24,784 85; that the credits to that account for that year were $23,494 81; thus showing a loss for that year of $1,290 04; look at the entry on page 82 of day-book G, for the year 1846, and explain by your books how it is, that the New Brunswick Company were charged for profits of steam-towing for the year 1841, the sum of $13,542 01.

Ans. I find that the debits, according to my books for 1841, were $24,784 85, including the $1,825 62 for steamboat charters; and the debits, as rendered by Mr. Gatzmer in 1845, for the year 1841, are $17,605 34, making a total of debits of $42,390 19. And the credits were, by my books for 1841, $23,494 81; and the credits rendered by Mr. Gatzmer in 1845, for the year 1841, were $30,611 77, making a total of credits of $54,106 58, leaving a balance, after deducting expenses, of $11,716 39. And by adding steamboat charters, $1,825 62, it makes $13,542 01.

325. Make similar explanations in regard to the years 1840 and 1842.

Ans. By adding Mr. Gatzmer's returns for those years to my accounts for those years, thus—

In 1840, in my books, the debits were	$15,228 30
And Mr. Gatzmer's debits for the same year were	23,577 20
Making a total of debits of	$38,805 50
And my credits for 1840 were	$30,261 63
Mr. Gatzmer's rendered for that year	27,360 83
Making a total	$57,622 46
Leaving a balance of	$18,816 96

My debits were in the year 1842	$26,588 69
Mr. Gatzmer's return for that year	17,268 05
Making a total of	$43,856 74
My credits were	$14,768 93
Mr. Gatzmer's were	37,892 50
Making a total	$52,661 43
And a balance of	$8,804 69

The above mentioned returns of Mr. Gatzmer were entered on pages 156 and 157, in day-book F, for 1845.

326. In what way did Mr. Gatzmer furnish you with the returns of debits and credits specified by you in your last answer?

Ans. He rendered them to me in sheets of paper.

327. Did Mr. Gatzmer keep books in which the steam-towing business was entered?

Ans. I don't know, sir, whether he did or not.

328. Were Mr. Gatzmer's said returns entered in said day-book F, for 1845, in the form in which he made them to you?

Ans. I think my entries are an exact copy of the returns he made me.

329. Explain the discrepancy in the steam-towing account for the year 1844, between said account as contained in Exhibit No. 1 for the defendants, and the charge of the balance for that year contained on page 82 of day-book G.

Adjourned till to-morrow morning, at 11 o'clock.

Thursday, 20th October, 1853.

Ans. The balance of $7,543 72, shown by the settlement on page 82 of day-book G, is the balance or profits of the business before deducting a payment of $10,000 made in that year to the Camden & Amboy Railroad Company. The balance of $2,456 28 of loss, shown by the Exhibit No. 1, on the part of the defendants, for the same year, is the balance made by charging the said $10,000 among the expenditures.

330. Explain the like discrepancy in relation to the year 1845.

Ans. It differs by not having Mr. Gatzmer's account rendered for the years 1840, 1841 and 1842; together with an account of $352 46 for expenses occurring prior to 1840, rendered by him at the same time that he rendered the accounts for the years aforesaid. By adding Mr. Gatzmer's accounts for those years to the steam-towing account for 1845, the balance is as shown by Exhibit No. 1 for the defendants. Without those accounts, the balance of the steam-towing account for the year 1855 is $4,313 67, as shown by the settlement on page 82, day-book G.

331. By your examination of the books, do you mean to be understood, or is it the fact, that the results of the steam-towing business in the general statement Exhibit No. 1, for the defendants, for the years 1840, 1841, and 1842 and 1845, are the same as contained on page 82 of day-book G?

Ans. I believe they are, sir; the results are the same on Exhibit No. 1 and the book.

332. Point out by the said accounts, for the said years, that it is so.

Ans. The steam-towing for those years, as contained in Exhibit No. 1, is as follows:

For 1840, I find the expenses to be	$15,228 30
For 1841	24,784 85
For 1842	26,588 69
For 1845	137,237 52
Making a total of	$203,839 36
And the credits for 1840 are	$30,261 63
for 1841	23,494 81
for 1842	14,768 93
and for 1845	178,613 24
Making a total of	$247,138 61
Making a balance of profits of	$43,299 25

By the settlement contained on page 82, day-book G, the balances for those years were as follows:

For 1840		$18,816 96
For 1841		13,542 01
For 1842		8,804 69
For 1845		4,313 67
Making a total of		$45,477 33
From which are to be deducted the sum of $1,825 62, for steamboat charters for the year 1841, (allowed below on the same page,) and also $352 46 that appears for bills paid prior to 1840, making	$1,825 62 $352 46	$2,178 08
Which, deducted from the $45,477 33, leaves		$43,299 25

Being the same result as in the exhibit.

333. By the settlement made in 1846 of the steam-towing business, as appears on page 82, day-book G, were the New Brunswick Company charged for balances of steam-towing account for the

years 1840, 1841, 1842 and 1845, the sum of $45,477 33? [Question objected to.]

Ans. Yes, sir; they were.

334. Does it appear by the general statement Exhibit No. 1 for defendants, that the net gain from steam-towing for same years was $43,299 25? Question objected to as leading, and simply calling for contents of the paper.]

Ans. Yes, sir.

335. Does the statement of the steam-towing business for the year 1846, as contained on page 82, day-book G, show the same result of the receipts and expenditures of the said business for that year, as contained in the general statement Exhibit No. 1, on the part of the defendants?

Ans. No, sir; the statement contained on page 82 does not show the same result as the exhibit—that is to be explained. The receipts, $1,325 09, are the same on the exhibit and on page 82 of the day-book. The expenses on the day-book, amounting to $29,616 50, are made up of repairs of boats in 1846, as appears on page 82..... $23,315 92

The balance on the same page, ($5,435 94,) as paid to the Camden and Amboy Railroad Co. on the settlement..... 5,435 94

And two charges made afterwards in the same book, pages 92 and 97; one being for repairs of Hornet, 862 24

and the other for expenses of Hornet..... 2 40

Making..... $29,616 50

336. Was the said sum of $29,616 50 charged for expenses of the steam-towing business for the year 1846, in the settlement made, as stated on page 82, day-book G, when the sum of $113,544 42 was charged against the New Brunswick Company on that account? [Question objected to as improper.]

Ans. Yes, sir; all of it, except the two charges, $862 24 and $2 40, which came in afterwards.

337. Point out on page 82 of said book, where the said charges of $29,616 50, with the exceptions you mentioned, appear.

Ans. The sum of $23,315 92, and $5,435 94, will be found on page 82; $23,315 92 was paid for repairs of steamboats, and $5,435 94 was cash paid to the Camden and Amboy Railroad Company when the settlement took place.

338. Do you call the items referred to in your last answer as entered for expenditures, or for credits in the steam-towing business?

Ans. I called them expenditures, and they were credited to the New Brunswick Company on the settlement with the Camden and Amboy Railroad Company.

339. By whose direction was that settlement made?

Ans. I think it was made by the direction of Mr. Edwin A. Stevens.

340. Had you any assistance in making the same?

Ans. Yes, sir; I was assisted by Mr. Gatzmer?

341. At that settlement, was the sum of $58,814 81 credited to the New Brunswick Co.? [Question objected to as leading, and as appearing in the book.]

Question waived.

342. At that settlement, was there any allowance made to the New Brunswick Co. for the use of the steamboat Hornet, belonging to the said Company?

Ans. I see an allowance of $17,000 for charter of steamboat Hornet, from August, 1841, to August, 1846.

343. Do you mean to say that the New Brunswick Co. were credited with the said sum of $17,000 by the C. & A. R. R. Co., for the use of the steamboat Hornet?

Ans. Yes, sir; I see it allowed there.

344. Were there any other credits made to the New Brunswick Co., at the same time that the credit of the Hornet was made? [Question objected to; the book will show for itself.]

Ans. There is an allowance on the same page, 82, of $58,814 81, including the said sum of $17,000, the charter of the steamboat Hornet.

345. Did you make the said credits of $58,814 81 on your own responsibility?

Ans. No, sir; I believe I was directed to do so by Mr. E. A. Stevens, as near as I can remember.

346. Did you consult E. A. Stevens in relation to those particular items of credit making up that sum?

Ans. Mr. Wm. H. Gatzmer, I believe, had a consultation with Mr. E. A. Stevens, and Mr. Gatzmer and myself made them up, as near as I can remember.

347. After being made up, did you exhibit the same to any one?

Ans. I don't remember; probably Mr. Stevens and Mr. Gatzmer; they saw them; they were the only persons concerned.

348. Did you consider the said credits of $58,814 81 fairly and justly made to the New Brunswick Co.?

Ans. I did, sir; we went over them very carefully, I thought, at the time.

349. Do you know whether the New Brunswick Co. made any charge against the C. & A. R. R. Co., for conducting the steam-towing business?

Ans. The C. & A. R. R. Co. paid the New Brunswick Co. for conducting the steam-towing business in that settlement.

350. What compensation, if any, was allowed at that settle-

ment to the New Brunswick Co. for conducting said business? point out the item or items.

Ans. They are not allowed any commissions or compensation of that kind; but they were allowed certain expenses, as appears on the book. Those expenses, I believe, included one-half of the general expenses of the Company.

351. Did you receive any moneys or drafts from A. S. Neilson for the payments made by you for expenses?

Ans. Yes, sir.

352. In what form did you receive the same from Mr. Neilson?

Ans. I generally received Mr. Neilson's check; I think that was the way I generally got it. Sometimes, probably, I received money.

353. On whom did Mr. Neilson draw for moneys which were sent to you by checks?

Ans. Sometimes the Bank of Princeton, sometimes the State Bank at New Brunswick; I think it was the State Bank.

354. Were such checks made payable to your order?

Ans. Yes, sir, I believe they were.

355. Did you receive moneys for paying expenses in your office from any other persons other than Mr. Neilson and the receipts coming into your hands from the lines?

Ans. I have received money from Mr. Bliss. Probably I may have received money from Mr. Gatzmer and Mr. Fish likewise; but I can't recollect now. I can remember that it was of rare occurrence that I received from any one except Mr. Bliss and Mr. Neilson.

356. When you received moneys from Mr. Bliss, was it in cash or by drafts or checks?

Ans. Generally in cash.

357. Did Mr. Bliss draw upon any person, at any time, for such moneys so paid you?

Ans. I generally got it out of his own hands. If ever Mr. Bliss gave me a check, it was on the Mechanics' Bank of New York. He has given me checks too; I remember now.

358. Did you credit Mr. Neilson and Bliss with such moneys in your books?

Ans. Yes, sir.

359. In which of the books here present were such entries made?

Ans. They are not here. It was only a small book that I had in which such credits were made.

360. What disposition was made of that small book by you, and where is it?

Ans. I can't tell where it is; I don't recollect what I did with it. It went to Bordentown, I think, with all the other books.

361. After Mr. Swan's death, did you at any time receive from the agents of the Union Transportation Line the balance of earnings of said line, as ascertained at the monthly settlements?

Ans. I don't think I ever did; if I did, it was from Mr. Alfred Decker. I may have received money from him.

Adjourned to 10 a. m. to-morrow.

Friday, October 21, 1853.

362. Why did Mr. Bliss pay moneys to you as you have stated?

Ans. Mr. Bliss received the transportation money from Mr. Decker, and it was the New Brunswick Co.'s money.

363. Do you know why Mr. Bliss received said money from Mr. Decker?

Ans. I suppose he received it to take care of it; that is the only reason I can give; I know of no other reason.

364. To take care of it for whom?

Ans. For the New Brunswick Co.

365. Did you receive any moneys from Alfred Decker or W. S. Freeman for paying expenses or any other purpose?

Ans. I don't recollect of ever having received any of Mr. Freeman; I think I have received some from Mr. Decker.

366. In what form was the money paid to you by Mr. Decker?

Ans. Generally cash.

367. Do you know to what account Mr. Decker charged the same?

Ans. No, sir.

368. Did he at any time pay you money by checks or drafts?

Ans. He may have paid me checks at times; I don't recollect; I think it possible he may have.

369. Did you at any time keep an account or memorandum of any money transactions between Edwin A. Stevens and the New Brunswick Co.?

Ans. There was an account kept in Mr. Stevens's name, but Mr. Bliss did the business.

370. Was that account kept in your office?

Ans. Yes, sir.

371. In what book or books?

Ans. It was a small cash-book; the money charged or credited under Mr. Stevens's name was either charged or credited to the Company. I mean this—Mr. Decker's balances and Mr. Freeman's balances were credited to the New Brunswick Co. in the books that are here. I did not receive the money, and it was necessary that these balances should be charged, as I supposed, to Mr. Stevens; and a short time it was done so, although I believe Mr. Stevens never received the money. I was instructed to charge it to Mr. Ira Bliss, to transfer the charge from Mr. Stevens to Mr. Bliss, and did so in that small cash-book to which I have referred. But all the money was credited to the Company in the books that are here.

372. Were the charges referred to in the last answer the balances due from Decker & Freeman from the monthly business of the line?

Ans. Yes, sir.

373. You say in the last answer but one, that you believed Mr. Stevens did not receive the money; what do you know as to the fact, whether he did or not?

Ans. I know that Mr. Bliss received the money.

374. How do you know that Mr. Bliss received the money?

Ans. I know it by Mr. Decker's having paid it over to him, and my receiving money from him on that account.

375. Were any charges made against E. A. Stevens for moneys paid him, in your books, or the small cash-book named, either for notes or otherwise?

Ans. If they were, other than the Railroad Transportation account, they came from Mr. Neilson's books. I think there was something from Mr. Neilson's books.

376. In what form were the credits of the balances received from Decker, Fish and Freeman, entered in your books prior to the year 1841? [Question objected to, for the books will show for themselves.]

Question withdrawn.

377. By whose direction were the entries made in your books, in reference to the Union Transportation Line, in 1840, made in the form they are?

Ans. I had no particular direction; I always pursued one course in the entries of the credits. I followed the same plan that Mr. Ludlow, the former book-keeper, did; and the same with regard to the debits.

378. Did you continue the same plan with regard to the credits while the New Brunswick Co. continued to be the proprietors of the Union Transportation Line?

Ans. There was only one plan of entries that was always pursued.

379. Compare the credits in November, 1840, with those of August, 1843, and explain why they differ in form.

Ans. I don't see any material difference; the only difference I see is, that in August, 1843, my entry is, "By this amount freight and charges from New York;" and in November, 1840, my entry is, "By amount on way-bills from New York."

380. You have said there was only one plan of entries, that was always pursued; why was the phraseology altered, as stated in the last answer, and by whose directions?

Ans. Well, I consider it, myself, the same; no person gave me any direction in the matter at all. My only care was to have the dollars and cents right, and I did not think that the alteration in the phraseology amounted to anything at all; and nobody gave me any direction about it. It originated in my own brain.

381. Have you stated that you copied the credits from the general statements made at the monthly settlements? [Question objected to, for being a cross-examination.]

Ans. I believe I have, sir.

382. May not the said alteration in the phraseology have originated in the said monthly statements?

Ans. No, sir; it was my own brain—it came out of me. I don't know what is the reason of it; I can't account for it.

383. Can you say positively that your books contain no charges for ferriage between Philadelphia and Camden, in the business of the Union Transportation Line, prior to 1840? [Question objected to, as the books will show for themselves.]

Ans. I have been looking over the books for that matter, and I can't find any charges for ferriage prior to Jan. 31st, 1840.

384. Were the New Brunswick Co. charged with the running expenses of the steamboat Swan, while employed in the Union Transportation Line, prior to 1839?

Ans. I have been looking for that also, and the first charge I see occurs in March, 1839.

385. State for what purposes the expenditures of the freight barge lines, furnished you by the agents of said lines, were made?

Ans. These expenses consisted of tolls and towing, captains' wages, and everything of that nature; I never copied these expenses in my books.

386. What disposition was made by you of the account of the agents' expenditures above named?

Ans. I did not conceive that I had anything to do with them. They rendered me a book, which contained the receipts and expenses. In that book, the dividends declared was the balance of account for the month. I examined the book, found the balance to be correct, then credited the dividend in the Company's books; charged the amount to Mr. Neilson in the small cash-book, and returned the book to the agent. If a loss occurred for the month, I charged it in the Company's books, and credited Mr. Neilson in the small cash-book.

387. State with as much particularity as you can, what was comprehended under the term expenses, in your answer to question 385?

Ans. Well, there was tolls and towing, captains' wages, cooperage, wharfage, steam-towing, incidental expenses and commissions. I believe that is the whole, as near as I can remember.

388. Was office rent included in those expenses?

Ans. I don't think it was; I don't know, though. I think it was included in commissions.

389. What was the book called that was rendered to you by the freight barge agents?

Ans. I think it was called the joint account-book.

390. When you received the accounts of the dividends of the freight-barge line from A. S. Neilson, in what form did Mr. Neilson render it to you?

Ans. I think I copied it from his book.

391. What book do you mean?

Ans. His big book here present, marked Exhibit F, in the prior cause.

392. Did you post, enter, or carry the whole of the last named book, in relation to the freight-barge business, in your books?

Ans. I did, if it related to my books.

393. Did the dividends of the freight-barge business relate to your books?

Ans. Yes, sir.

394. When you received the account of the dividends from Samuel Thomson, was it from the joint account-book, or from any letter or statement sent you by him?

Ans. I think sometimes he rendered me his book, and sometimes he wrote me a letter. After Mr. Neilson received the dividends, he, Mr. Thompson, always wrote me when the dividend was declared, giving me the amount of it.

395. You say, in answer to question 312, that Mr. Gatzmer and Neilson kept the steam-towing accounts all the way through; what do you mean by the words all the way through?

Ans. I mean that they settled any account appertaining into the steam-towing account; they paid any bills on that account; for instance, Mr. Neilson paid any repairs that was done at New Brunswick. Mr. Gatzmer did the same at Philadelphia; these bills were all rendered to me, and by me entered in the Company's books. And that is what I meant by Mr. Neilson and Mr. Gatzmer keeping the steam-towing account, and what I mean by "all the way through," is the whole time from 1837, when my agency commenced, to 1846.

396. State the items of debits comprising the treasurer's account for the years 1843 and 1846, as contained in the general account.

Adjourned for dinner.

Ans. In 1843, under the head of treasurer's account, is a charge of $27,851 67, which was paid on the steam-towing account to Mr. E. A. Stevens, as treasurer of the C. & A. R. R. Co. In 1846, under the head of treasurer's account, is cash paid Wm. H. Gatzmer on the steam-towing account, for the year 1845, $11,442, paid to Mr. Gatzmer as the agent of the C. & A. R. R. Co.; also paid Wm. H. Thomson for wharfage of steamboats, $500; also balance of Union Line Transportation account, rendered to A. S. Neilson by Wm. S. Freeman; sundry losses, as per bill rendered, $186 89; damages, $14 63; profit and loss, $326 38, amounting to $527 90. Also bill of difference of account in treasurer's and Company's books, from 1840 to 1845, $20. Also A. Warner, for a brass seal and engraving thereon, name of Company, the Company's seal, $4; the whole account for 1846, amounting to $12,493 90.

397. Are the accounts under the head of Tow-boat Company and the Freight-barge Lines, virtually the accounts of the freight-barge business.

Ans. Yes, sir, they both relate to the freight-barge business.

398. Were the dividends from the freight-barge lines drawn for by you, or paid to you?

Ans. No, sir, they were not paid to me, nor drawn for by me.

399. You have stated that coal was charged to the general account in the years 1837, 1838 and 1839; can you state for what purposes such coal was used in the business of the New Brunswick Co.?

Ans. I don't believe that coal was used for any business of the Company.

400. What uses did the New Brunswick Co. make of said coal, or was it sold by them to others?

Ans. It was coal sold to others.

401. Did the Company sell the same by their agents, or in what way?

Ans. Sold by agents.

402. State by what agents.

Ans. One of the agents' names was Morris Buckman; another was named John Newcomb. There was some sold at New Brunswick, and Thomas O'Neil was the agent there, I believe.

403. Did the New Brunswick Co. purchase any more coal for sale by said agents than is charged in your books, to the best of your knowledge?

Ans. They did not, to my knowledge.

404. Do your books contain all the proceeds of the sales of said coal by the agents named?

Ans. I believe they do.

405. In what years are such proceeds credited in your books, and under what head?

Ans. I believe in the years 1837, 1838 and 1839, under the head Coal Account.

406. What agency had Henry R. Swan in that coal business?

Ans. He was the superintendent of all the work of the Company.

407. Can you state from what business the charge of loss in day-book C, page 138, for 1840, of $31,471 16, was made?

Ans. I think the whole of it, with the exception of two items, was from the coal account.

408. Name the two items.

Ans. Freight on iron, C. King & Co.	$500 00
And H. R. Swan's deficiency	1,237 10
Both amounting to	$1,737 10

409. Why does the name of H. R. Swan appear in connection with the said loss on the book?

Ans. He was the superintendent, and in looking over the books after his death, it was found that these amounts were not realized, and had to be charged off as a loss.

[The complainant here offers the several books produced before the master in pursuance of the order of the court made in this cause, dated July 6, 1853, as exhibits in the cause on the part of the complainant, and which are respectively designated by the following titles:

(1st,) New Brunswick Steamboat and Canal Transportation Company, Book of Minutes. (2d,) "Journal." (3d,) "Day Book, 1837." (4th,) "Day Book, 1838." (5th,) "Day Book B, 1839." (6th,) "Day Book C, 1840–'41." (7th,) "Day Book D, 1842–'43." (8th,) "Day Book E, 1844." (9th,) "Day Book F, 1845." (10th,) "Day Book G, 1846." (11th,) "Ledger A, 1835–'36–'37–'38." (12th,) "Ledger B, 1839." (13th,) "Ledger C, 1840–'41." (14th,) "Ledger L, 1842–'43." (15th,) "Ledger E, 1844–'45." (16th,) "Ledger F, 1846–'47." (17th,) "A. S. Neilson's Cash Book, 1831–1835." (18th,) "A. S. Neilson's Cash Book, 1835–1845." (19th,) "A. S. Neilson's Cash Book, 1845–1848." (20th,) "A. S. Neilson's Large Cash Book, marked Exhibit F in former cause."]

Adjourned to Nov. 10th, 1853.

At which time the examination proceeded as before:

410. Did you make the charges in the day-books of 1837 and of 1838, of moneys paid to Joseph Watson and Otis Ammidon?

Ans. Yes, sir.

411. What did the New Brunswick Co. procure from those persons for which the several payments were made to them?

Ans. Coal, and charges on the coal.

412. Were the entries made by you for moneys paid to said persons, made from receipted vouchers?

Ans. I believe they were, sir.

413. Were these vouchers signed by Watson & Ammidon?

Ans. I think they were.

414. Was the coal purchased from Watson and Ammidon; the coal you have stated that was sold for the New Brunswick Co., by Morris Buckman and John NewComb?

Ans. I did not say that the coal was purchased from Watson and Ammidon. The coal for which those payments were made to them, was the coal sold by Buckman & Newcomb.

415. What did the New Brunswick Company procure for the charge in ledger B, page 16, of $4,300 paid E. A. Stevens?

Ans. My entry in the day-book has it, "H. R. Swan per E. A. Stevens, this amount paid to order of John Potter, esq., on ac-

count of Leigh coal purchased, $4,300." I suppose the company procured coal for it.

416. Where was the coal sold for the New Brunswick Co., by Morris Buckman and John Newcomb?

Ans. It was sold principally in New York, and it was sold in other places too. Buckman sold coal everywhere.

417. Had the said agents coal-yards for the sale of said coal in New York? And if so, state where they were located.

Ans. I don't know that Morris Buckman had a coal-yard; but the said John Newcomb had, at the foot of Third street.

418. To whom did John Newcomb make returns of the sale of said coal?

Ans. He made them to H. R. Swan.

419. Were all the moneys received by Newcomb from the sale of said coal paid to H. R. Swan, and entered in your books, to the best of your knowledge?

Ans. Yes, sir, I believe they were.

420. Do you believe that the several amounts credited in your books, as received from John Newcomb, were actually received by the Co.?

Ans. They were credited to the Company, and I believe they were received by the Company.

421. Do you know whether Morris Buckman had a depot for the sale of said coal?

Ans. No, I really don't know.

422. To whom did Morris Buckman make returns and payments for the coal sold by him for the Company?

Ans. He must have made them to Mr. Swan, so far as I know.

423. Point out on your books any moneys credited to the Company from the sales of said coal as received from Morris Buckman.

Ans. I don't see any at all here, as paid by Morris Buckman; none credited in his name, at least. I have examined the ledgers of 1837, 1838, and 1839.

424. Do these said ledgers contain the entire coal account, debits and credits?

Ans. I believe they do.

425. Do you know that Morris Buckman ever made any payments to the New Brunswick Co., from the sale of said coal?

Ans. I don't know that he ever did, sir, to my knowledge.

426. When you say, in answer to question 409, that in looking over the books after Swan's death, it was found that these amounts were not realized, and had to be charged off as a loss, what books do you mean, and what amounts were not realized?

Ans. I mean the Company's books here present. The amounts not realized were the items stated in that account, day-book C, 1840, page 138.

427. Do you mean to say that the said sum of $31,471 16,

charged as a loss on page 138 of day-book C, arose from the sales of said coals for the Company, by Buckman & Newcomb, with the exception of the two items you have named in answer to question 408? [Objected to, as leading.]

Ans. Yes, sir. I don't think that Mr. Newcomb was concerned about that loss; but I don't remember.

428. By whose direction did you make the said entries of $31,471 16, as a debit against the said Company?

Ans. I don't recollect. I know that the directors approved it.

429. Do you believe that you would have charged that sum against the Company on your own responsibility?

Ans. No, sir, I don't think I would.

430. After Mr. Swan's death, who generally directed you as to any entries in your books?

Ans. I advised generally with Mr. Ira Bliss, Mr. Gatzmer. I would have taken an order from Mr. A. S. Neilson.

431. Have you no recollection in what way, or from whom you received instructions as to the said entries last above mentioned?

Ans. I cannot positively recollect, but I think I got the advice of Mr. Bliss about it.

Adjourned to dinner.

432. Are any parts of the coal account, or the transactions connected with the coal business, posted to any other accounts in the ledgers than the coal account?

Ans. I believe not, sir.

433. Did you make the charge of $31,471 16 against the Company, without any special directions from any one?

Ans. I got Mr. Bliss's advice about it; that is all I can remember about it.

434. Had you any direction in reference to the said charge from E. A. Stevens?

Ans. I don't think I did.

435. By whose direction did you examine H. R. Swan's account after his death?

Ans. The executive committee, I think, gave me the directions.

436. Can you name any one of the said committee who gave such directions?

Ans. Mr. E. A. Stevens, Mr. Thomson, and Mr. James Neilson.

437. Were these gentlemen present when you made the said examinations and entries?

Ans. I don't think that they were, sir.

438. The said charge of $31,471 16 is entered in your books under date of December 31st, 1840; state if the said charge was made by you.

Ans. Yes, sir, it is my writing.

439. Was the said charge made by you in December, 1840?

Ans. I can't exactly recollect, sir. It is under that date, but it may have been made after that date.

440. Is there any entry in your book prior to the said charge signed by Miles C. Smith, certifying the correctness, on examination, dated April 7th, 1842? [Objected to, and waived.]

441. Look at the entry on the debit side of page 137, in day-book C, in red ink, signed "Miles C. Smith, p't;" were the entries on the debit side of page 138, making the said sum of $31,471 16, made prior or subsequent to said entry on the debit side of page 137?

Ans. I don't recollect, sir, really. It is dated April 7th, 1842, and must have been made subsequent to the entry on page 138.

442. By the last answer, do you mean to say that the entry on page 137 was made subsequent to the entry on page 138, from the fact that the entry on page 137 is dated April 7th, 1842?

Ans. Yes, sir. I don't know; I think so.

443. From what book, paper or document, did you procure the items and materials for making the said entry on page 138?

Ans. I think they were got from Mr. Swan's ledger, as well as my memory serves me.

444. Where was the said ledger kept in Mr. Swan's lifetime?

Ans. It was kept in our office—in Mr. Swan's office.

445. Was this ledger kept for entering the business and affairs of the New Brunswick Company, by or under the direction of Mr. Swan, and in the office provided by said Company?

Ans. I think it was not kept for entering the business and affairs of the New Brunswick Company; there may have been Mr. Swan's cash received, and paid in it, which probably had already been credited or charged to the Company in the Company's books, as the case might be. It was kept in Mr. Swan's office, which was the Company's office.

446. You have said that said entries on page 138 relate, with the exception of two items, to the coal account of the New Brunswick Co.; are said entries literal copies from Swan's said ledger?

Ans. I think they are, as regards dollars and cents; the phraseology may be different.

447. Are they substantially alike?

Ans. Yes, sir.

448. Look at the credit side of page 137, day-book C, at the first entry of $46,288 97; has that relation to the coal account?

Ans. It relates to all the accounts. It was the balance I found due the Company on the death of H. R. Swan; or if not due the Company it was on the books; balance in their favor to be accounted for by Mr. Swan.

449. Point out, by the books of the Company, the credits for moneys received from the items following:

Steamboat Napoleon, for coal	$1,204 24
E. A. Stevens	490 15
Robert F. Stockton	55 38
R. L. Stevens	54 00

as contained in memorandum of H. R. Swan's account on page 137, day-book C?

Ans. They are in that $46,288 97.

450. You stated in answer to question 286, that there was a copy of these charges, taken from Mr. Neilson's books, of the whole account on page 158, day-book F for 1845. Look at said charges on day-book F, and state when they were taken from Mr. Neilson's books, and when charged in your books.

Ans. I must have done it about the time of the date of the entry, as near as my memory serves me. It may have been afterwards.

Adjourned before the last answer was given, to Nov. 11, 1853.

451. When did you make the entries of the steam-towing account kept by Gatzmer for 1840, &c., in the books of 1845?

Ans. Well, I can't exactly tell when I did. It may have been early in the year 1846.

452. Were the said charges of steam-towing rendered you by Gatzmer, entered in your books at the time the general abstract, Exhibit No. 1, for defendants, was made?

Ans. It must have been entered before the abstract was made.

453. When was the said abstract made? [Question objected to, because it has already been asked enough.]

Ans. This abstract must have been finished in 1847. It has the accounts to April 2d, 1847, down.

454. Did you make said abstract from the entries as made in your books?

Ans. I believe they were made from the books.

455. Does the steam-towing business appear on said abstract for each year of receipts and expenditures, as the same are entered in your books?

Ans. Well, I believe they do. I think the abstract is a copy of the books for each year.

456. Compare the abstract, in relation to the steam-towing business for the year 1842, with the said business in your books for that year, and state how it compares.

Ans. I find the debits for steam-towing on the abstract for 1842, $26,588 69, and the credits $14,768 93; and by examining the books for that year I find exactly the same amounts, by adding up the several heads belonging to steam-towing.

457. How does the business of steam-towing, as contained in the abstract for 1846, compare with your books for that year?

Ans. By the abstract the debits are $29,616 50, and the credits $1,325 09. [Question objected to by defendants' counsel, because the same question has been put before, viz: qu. 335.] I find by the books the debits to be the same, and the credits likewise, by adding up the different heads.

458. Is the entry of $1,204 24, on page 137, day-book C, steamboat Napoleon, for coal, the subject of a debit or credit in your books in any other place? [Question objected to, as calling for the contents of the books.]

Ans. I believe it is.

459. Point it out. [Objected to.]

Ans. In day-book 1838, on page 26, I find credited $21, steamboat Napoleon; and on page 136, same book, I find $1,161 50, and $16 also credited for coal for steamboat Napoleon; making $1,198 50, which I feel assured is a part of that $1,204 24. There is a balance of $5 74, which I cannot find. On page 155, of day-book for 1845, there is a debit of $1,204 24, charged to A. S. Neilson, being for the same thing.

460. From what voucher did you make the charge of $1,204 24, on page 155, day-book for 1845, under date of Dec., 1845?

Ans. That was for coal furnished the steamer Napoleon, and as it was not paid, it was charged in a memorandum-book; and as it was credited in the Company's books, and not received, all I had to do was to charge it back. It is possible, however, that I may have got it from Mr. Neilson's books. It would have been charged to A. S. Neilson in this memorandum-book, I think.

461. Who furnished this coal to the steamboat Napoleon?

Ans. It was furnished at New Brunswick, and I presume under the orders of Mr. Neilson. It was furnished by the New Brunswick Company; it was coal belonging to the New Brunswick Company.

462. You say that you find a credit for the said coal in your answer to the 459th question. How are you enabled now to say that the said coal was not in fact paid for at the date of said credit?

Ans. Well, it belonged to the steamer Napoleon, and she belonged to the Company; and it was found in this memorandum-book charged, and I took it for granted it was not paid. I never received any money for it myself.

463. What was that memorandum-book?

Ans. I think it was a memorandum-book belonging to Mr. Swan.

464. What has become of it?

Ans. I don't know exactly where it is, sir; I cannot tell. It may be among the books and vouchers there at Bordentown.

465. What has become of Mr. Swan's ledger about which you testified yesterday?

Ans. I don't know where it is; I could not tell to save my life.

466. Had you the said memorandum-book and ledger in your office after Mr. Swan's death?

Ans. Yes, sir.

467. How long had you them in your office?

Ans. Well, I can't exactly tell how long they were there; they may have been there all the time.

468. When, or about what time were they taken away, and by whom?

Ans. If they were taken from the office, they were taken to Bordentown. They were taken away in 1849, if at all, and by myself, as instructed.

469. Is the item in the red ink on page 137 of day-book C for 1840, of $44,384 92, a debit or credit to the New Brunswick Co.? [Question objected to.]

Ans. It is money due by Morris Buckman to the Company.

470. Point out in your books where it is charged to him, either in one or more sums?

Ans. In the year 1837, I find $14,889 67 credited to the Company in the name of Morris Buckman, for freights by the coal-barges, under head "Profit and Loss Coal Barges," ledger A, pages 157 and 181. In 1838, I find under the same head the sum of $1,549 37. These are sums that I know were credited to the Company and not paid, due from Morris Buckman, and are a part of the said sum of $44,384 92. There were other transactions between Mr. Swan and Mr. Buckman, making up that amount of $44,384 92; Mr. Swan may have advanced him money. I don't recollect the transactions now. That amount was not entirely for coal; I don't know that any part of it was for coal, yet it may have been.

471. Is there in your books an account between Morris Buckman and the Company?

Ans. There are credits there in the name of Morris Buckman, but no regular debit and credit account between the Company and Morris Buckman in the Company's books. Mr. Swan and Mr. Buckman kept their accounts by themselves, and there may have been other credits under other heads in the Company's books never paid by Morris Buckman, going to make up the said sum of $44,384 92.

472. Where did you get the vouchers, documents, or warrant from which the said amount of $44,384 92 was made up?

Ans. I got it from Mr. Swan's private book.

473. Is that sum entered in your books in various amounts as credits to the Company in the name of Morris Buckman?

Ans. I don't know that it is, all of it.

474. With what accounts in your books had Morris Buckman, in the years 1837 and 1838, any business or connection? State the heads as they appear in the ledger.

Ans. I can only state under the head of Profit and Loss Coal Barges, credit side. He had connection with the coal-barge account and the coal account likewise; and also the steam-towing account so far as the towing of his boats was concerned.

475. How do you know that the New Brunswick Co. never received the said two sums of $14,889 67 and $1,549 37 mentioned by you in answer to question 470?

Ans. I found them charged against Mr. Morris Buckman in Mr. Swan's private book, and inferred that they never had been paid. I could not find the cash at all events.

476. Was the memorandum of H. R. Swan's account on page 137, day-book C, in red ink, made out before or after H. R. Swan's death?

Ans. It was made out afterwards.

477. When did Mr. Swan die?

Ans. I think he died in August, 1839.

Adjourned for dinner.

478. Is this sum $44,384 92 included in and a part of the balance carried over to the credit side of page 138 of day-book C?

Ans. That amount, less the sum of $18,644 67 deducted therefrom, was brought to make up the sum of $46,288 97. That was the balance up to the year 1840 due to the Company. The sum of $25,740 25, part of the said sum of $44,384 92, constitutes a part of the balance of $46,288 97, carried to the credit side of said page 138, being included in the receipts going to make that balance.

479. Are you able to give now a more satisfactory answer to question 470 than you did this morning? if you can, do it.

Ans. I probably might by going over the book in a more careful manner. (Witness having examined the books, says:) I find during the year 1837 the sum of $9,275 00 credited to the Company for steam-towing done for Morris Buckman, the money for which I believe never was received, and is a part of that $44,384 92. I find, also, in the year 1838, the sum of $6,177 50 credited in the same manner for steam-towing done for Morris Buckman, which, I think, never was paid, and is also a part of the said sum of $44,384 92. Both these amounts make $15,452 50. The whole of these amounts, including the amounts named in the answer to question 470, make $31,891 54, which is $12,493 38 less than the whole amount of $44,384 92. When I say that none of the above was paid, I mean except the $18,644 67, as paid by Mahlon Buckman, as appears on the memorandum of Mr. Swan's account, page 137, day-book C. I cannot now point out the credits making up the balance of $12,493 38, before mentioned.

480. How do you know that the sum that appears to be unpaid by your last answer, is not paid?

Ans. Because it was charged to Mr. Morris Buckman on Mr. Swan's books.

481. Did you superintend the coal barge business, and collect the freights thereof?

Ans. I did after Mr. Swan's death, but not before.

482. Did you, under Mr. Swan, keep the coal barge accounts?

Ans. Yes, sir; I was book-keeper.

483. In what books did you keep such accounts?

Ans. In the books here present.

484. How did it happen then that there was not a direct account of the coal barge business kept in the Company's books between them and Morris Buckman?

Ans. I kept the account as Mr. Swan directed me.

485. What had Mahlon Buckman to do with the matters of Morris Buckman?

Ans. I think that Mahlon Buckman was the agent of Morris Buckman.

486. Did Mahlon Buckman keep a coal-yard in New York?

Ans. Yes, sir.

487. Did Mahlon Buckman sell any coal in New York as the agent of Morris Buckman, for the New Brunswick Co.?

Ans. I don't know about that—about his selling for the New Brunswick Co.; he may have, but I don't recollect whether he did or not.

488. From what source did Mahlon Buckman collect that $18,644 67, which he paid to the New Brunswick Co. as agent of Morris Buckman?

Ans. That I can't tell from memory now?

488. Have you no recollection about the matter?

Ans. No, sir, I can't recollect it, to describe it now.

490. Where is the said last named sum credited to the Company in their books?

Ans. I don't know whether that sum is credited or not.

491. Did you make the entries on page 155, day-book F, for 1845?

Ans. Yes, sir.

492. By whose direction did you make said entries?

Ans. Well, I don't exactly recollect who directed me; I know the directors approved of it; it was examined and found correct.

493. Did you, on your own responsibility, charge the Company with the sum of $10,479 68, on said page 155?

Ans. No, sir, I did not.

494. From what vouchers did you make the entry on page 155, under the head "unsettled business of 1839?"

Ans. This account of $10,479 68 had been credited once before. That was the only voucher I had for it.

495. Credited to whom and where?

Ans. Credited to the Company.

Adjourned to Nov. 12th, 9 a. m.

Witness continues his answer to the last question, as follows:

I find the specific credits therefor, as follows:

In day-book, 1844, p. 60, George Abbbe, bal. of settlement, 1836..... $2,111 32

Day-book, 1840, p. 35, A. S. Neilson.....	$260		
" " p. 124, "	291		
Making.....			$551 11
" 1842, p. 108			168 00
" 1840, p. 15, notes.....	250		
" " p. 50, notes.....	168 50		
" " p. 126.....	1,327 37		
			1,745 87
Day-book, 1840, p. 15.....			1,425 77
" " p. 15.....			68 11
" " p. 135.....			221 50
" 1842, p. 1.....			3,699 00
" 1843, p. 144			489 00
The whole amount being.....			$10,479 68

The same amount was credited also in the balance of $46,288 97, appearing at the close of the books of 1839, having entered into the credit side of the accounts (though perhaps not in the same amounts) prior to 1840.

496. Under what head are the said credits made in the day-books of 1840, 1842, 1843, and 1844?

Ans. Under the head of unsettled business.

497. Why was the sum of $10,479 68 charged as a debit in day-book F, p. 155?

Ans. Because it was credited twice, as I have before stated.

498. Point out the credit of one of said items; for example, the sum of $2,111 32, received from George Abbe, in the books prior to 1840.

Ans. I find a credit, in the year 1836, April 30, on page 166, of the book marked Journal, by George Abbe, of $7,679 40, and I find on pages 164, 165, and 166, of the same book, charges under his name amounting to $2,913 10, leaving a balance due by him of $4,766 30, which was charged to Mr. Abbe, as I perceive by a memorandum of my own, in pencil, opposite the credit of $7,679 40. I presume that the said sum of $2,111 32 is a part of that balance of $4,766 30, never having been paid by him, as I believe, before 1844.

499. Then was the said balance of $4,766 30 due from Mr. Abbe to the Company in 1844, as well as the said sum of $2,111 32?

Ans. No, sir; not according to my idea; but I think that that $2,111 32 was a part of the balance of $4,766 30. The other part, probably, he had paid previous to 1844.

500. Do the books here present exhibit the facts named in the last answer, if they are facts?

Ans. I find in day-book for 1844, letter E, p. 60, a credit of $2,111 32, which I must have taken from Mr. Neilson's large cash-

book, as I see a credit there on page 14, of June 20, 1844, of $1,332 88, and by a loss allowed Mr. Abbe, as appears on day-book E, of 1844, page 60, of $778 44, which two sums make $2,111 32; I conclude by this that it belongs to the said sum of $4,766 30.

501. State why you conclude that the two sums making $2,111 32 belong to the said sum of $4,766 30?

Ans. I conclude it from the manner in which the entries are made, and from the little note of explanation in pencil before referred to.

502. What is the purport of the memorandum referred to in pencil, made by you? state it as it is.

Ans. The memorandum is on the credit side, and is in these word: "Yr. expenses, $2,913 10, see opposite. Receipts, $7,679 40, leaves $4,766 30 charged to you."

503. About what time, as near as you can recollect, was the above entry in pencil made?

Ans. I think it was made either in 1837 or 1838.

504. Do your books show, or have you any knowledge, that the New Brunswick Company received from George Abbe the sum of $4,766 30 before mentioned?

Ans. By the payment of this $2,111 32, I think it is strong presumption that he did pay the whole of it; and I know that after the payment of that, the New Brunswick Company had no other claim against him; that is, so far as I have ever heard of.

505. Have you any knowledge that George Abbe did not pay the whole balance of $4,766 30 to the New Brunswick Company before the payment of the said $2,111 32?

Ans. No, sir.

506. What is the meaning of the entry on page 155, day-book F, of "E. A. Stevens, $490 15, cash?" and state what it is for.

Ans. It is a balance of cash that Mr. Stevens probably owed and paid.

507. Explain the entry on page 66, day-book G, following: "Wm. T. Anderson, this am't being chargeable to Company, in settlement of account with E. A. Stevens, esq., $490 15," and say whether it has any connection with the same amount in the last answer?

Ans. I believe it has a connection with that $490 15 before; I think it is the same; but I cannot exactly tell what it was for; but I know it was approved of.

508. What settlement of account is referred to in that entry?

Ans. I can't exactly call to mind now. The voucher might explain it.

509. What do you suppose or believe the charge against E. A. Stevens of $490 15, in day-book C, p. 137, was for?

Ans. I can't tell what is was for.

510. What time did you give up your situation as book-keeper of the New Brunswick Company?

Ans. In the early part of the year 1850.

511. Up to that time were the books of the said Company here present under your charge and keeping?

Ans. Yes, sir.

512. Were any tables copied from said books by yourself, or any one relating to the business of the Railroad Transportation Line, and of the canal freight-barge lines, and the coal-barge lines of said Company, about the year 1849?

Ans. I don't recollect of any made by myself; I know that in 1849 the books were ordered to Bordentown, and the examining commissioners there had access to them; so had Mr. Bradley; I was there to assist in answering questions, and to give any statement they wanted from the books. I don't know whether any one else made tables from these books at or about that time.

The complainant here offers in evidence statement C, transportation by the Railroad Company; and statement D, canal transportation, to which counsel for defendants objects.

[NOTE.—The above are certified copies of the statements C and D, annexed to the commissioner's report of 1849. Certified by the Secretary of State.]

Adjourned for dinner.

513. Were the figures referred to in your explanation made in answer to question 498 first discovered from your books, this morning, by yourself or by another person?

Ans. I think they were first discovered by me.

514. Had you any assistance in making the explanations referred to in answer to question 498?

Ans. Mr. Bradley was looking over me at the time, but I conceive that my mind was clear on the matter as to my answer. I think that Mr. Bradley did somewhat assist me.

515. Do the books here present, prior to 1840, contain a credit of $18,644 67, received by the Company from Mahlon Buckman, as the agent of Morris Buckman?

Ans. Yes, sir; they do.

516. Is that credit entered in a gross sum or in separate parts?

Ans. That credit is contained in the sum of $44,384 92, referred to in the 478th question. In my answer to question 490, I meant to be understood that I did not know whether that particular sum of $18,644 67 was credited by itself, or not. But I think it is credited in sundry sums, some of which I found, amounting to over 30,000 dollars, as mentioned in answer to question 479.

517. Do the books here present show the whole credit of the said sum of $44,384 92?

Ans. I believe they do, but I can't exactly find them without a very hard search.

518. Did you not search them near two hours yesterday, in relation to this matter? [Question objected to, as a leading question and a cross-examination of complainant's own witness.]

Ans. I did, sir; but these books are fifteen years back, and they contain some 50 or 60 heads; and an examination of that time is not sufficient. I don't know, indeed, that I could now make the exact sum, but I believe it is all there.

519. As a general rule, did Alfred Decker render you separate vouchers of his monthly expense account?

Ans. I believe he did, sir.

520. Who paid the bills for coal and running expenses of the steamboat Swan, charged in your books?

Ans. I think Mr. Bliss did, when she was in the Railroad Transportation. I did when she was in the steam-towing business, except with regard to the coal. Mr. Gatzmer bought the coal for all the steam-towing.

521. Were the said bills included in Decker's expense account?

Ans. The only bills that Mr. Decker paid for the Swan, or included in his accounts, as a general thing, was the pay-roll for officers and crew. The bills paid by Mr. Bliss, Mr. Gatzmer and myself, were not included in Mr. Decker's account.

522. Were Decker's expense bills for pay-rolls of the steamer Swan, rendered to you, retained by you among the other vouchers of the Company?

Ans. I believe they were, sir.

Witness here states: On recurring to the books, I find that Mr. Decker did pay for coal, but to what extent I cannot tell without further examination, and this related to railroad transportation.

523. You said in answer to question 158, that you presumed your books were made from the original entries of the business; by that, what business do you mean? [Question objected to.]

Ans. I suspect I meant the whole entire business.

524. Without presuming, what knowledge have you that your books were made from the original entries of the business of the Company? [Question objected to, as improper and a cross-examination.]

Ans. I always had something to go by for an entry, either instructions or a voucher.

525. Had you more than one copy of the small cash-book mentioned by you, prior to April, 1847?

Ans. I do not think there was but one copy of it.

526. Have you made entries of the Company's business in Mr. Swan's ledger and the memorandum-book named by you?

Ans. The Company always had the credit in full for the amount of the earnings, and of anything belonging to it; and if the amount was not paid, it was charged on this book of Mr. Swan's, as in the case of Mr. Abbe. In such cases I have made entries in that book—that is, in Mr. Swan's ledger; there was a day-book and ledger too, I believe—which I considered his private property. The memorandum-book referred to was a book for the office, as a memory book from day to day.

527. You have stated that you charged the monthly tolls due from the Coal-Barge Line to the Canal Company, in your books; state under what head the same was entered in ledgers A and B? [Question objected to, as the books will speak for themselves.]

Ans. They were charged under the head of tolls and towing. The towing under the same head was for towing on the canal.

Adjourned to Nov. 14, 10 a. m.

528. You have stated that the sum of $10,479 68 was charged as a debit on page 155, day-book F, because the said amount had been twice credited in your books, and the books show that the said amount has been once credited in the years 1840, 1842, 1843 and 1844; point out by the books where the items of $1,425 77 and $3,699 00, received from James Schott and Miller & Banker, being part of the said sum of $10,479 68, are twice credited?

Ans. The witness having examined the books, says: By the examination I have given now, I can't find out th e credit in those particular sums prior to 1840, but I feel assured they were for balances due from J. Schott, Jr., and Miller & Banker, which had been credited in the books prior to 1840, in their regular returns for dividends and steam-towing, and had never been paid. The credits of their regular returns to which I refer, are contained in the books of 1837 and 1839, under their names.

529. By the term regular returns, in last answer, what do you mean?

Ans. Miller & Banker and James Schott, jr., were partners and agents of the freight-barge lines, and kept a joint-account book, which was rendered to our office every month, and the amounts of dividends and steam-towing taken therefrom and entered in the Company's books. This is what I mean by their regular returns.

530. Were the credits referred to by you, in answer to question 528, entered by you in the Company's books?

Ans. Yes, sir.

531. Were the moneys for said credits paid to you, as a general thing?

Ans. No, sir.

532. To whom were they paid?

Ans. They were paid to H. R. Swan in those years, when they were paid.

533. Do you know whether they were paid to Mr. Swan, or whether Mr. Swan drew upon said agents in drafts made payable to another person or persons?

Ans. I think that sometimes they were paid by checks, and sometimes he drew drafts for them. I don't know that he ever drew upon Miller & Banker, or Schott. They lived in New York, and I think they generally paid by checks.

534. Were those credits entered in your books in monthly sums?

Ans. Yes, sir; they settled every month generally. They made a settlement, but did not pay every month.

535. As a general rule, were their payments made monthly?

Ans. No, sir; they were not, as well as I can remember.

536. How long after the credits were entered in the books were the payments made generally?

Ans. There were always heavy amounts standing against them; they generally paid on account.

537. Do the books present show such payments were made by them on account?

Ans. No, sir; but they show the entire amount of the dividends and steam-towing for the month in which they were entered.

538. Do you know that Miller & Banker and James Schott, jr. did not pay the amounts due from them, as credited in your books?

Ans. I cannot say really that I do; but I believe that what amounts they owed stood on these private books of Mr. Swan; and if there were balances due by them they could not have been paid. It appears from the account kept in these books against Mr. Schott, that he did finally pay up all that was due from him. Miller & Banker, I believe, never did pay up the whole amount.

539. In your examination of the books relative to these matters, do you find any entry or memorandum that any portion of the said monthly credits was due from those persons to the Company?

Ans. I don't believe there is; I do not recollect seeing any.

540. Have you stated that you copied from Mr. Neilson's large cash-book F whatever related to your books? [Question objected to.] Question waived.

541. Did you copy from Mr. Neilson's large cash-book F whatever related to the business of the Company into the Company's books? [Question objected to as leading.]

Ans. I did, either by a specified amount, or as a balance.

542. Did you copy from Mr. Neilson's large cash-book F into the Company's books, whatever related to the business of the Union Transportation Line?

Ans. If there was anything in his book that applied to the railroad transportation account, which was not in my books, I did; but from my memory, I don't recollect anything of that kind.

543. Do your books contain the following entry on page 20 of Mr. Neilson's large cash-book F, reading thus:

"1846, Sept. By cash received from Wm. S. Freeman—
Balance due on settlement N. B. S. B. & C. Tr. ac..$3,539 18?"

Ans. No, sir.

544. Do your books contain a credit for interest due the Company from the Camden & Philadelphia Ferry Company, on the 1st April, 1847, of $1,290 42?

Ans. I find an entry of $1,290 42 in my book, under date of

October 31, 1846, for interest from the Camden & Philadelphia Ferry Company to October 1st. I do not find the credit inquired for in my books up to the 2d of April, 1847, which is as far as the day-books are here open. By the ledger of 1847, which is all open, I find a credit of that amount entered under date of April 30th, 1847.

545. By Mr. Neilson's large cash-book F, various sums are charged, and one of which reads, "To cash paid William T. Anderson, by my draft on W. H. Gatzmer, $10,000." Did you obtain the said sum of money from Mr. Gatzmer?

Ans. I don't think I did. Mr. Neilson has that same amount, at the same date, credited on the opposite side of his book.

546. Had you any further knowledge in regard to the said payment of $10,000?

Ans. I can't call it to mind now; it is out of my memory. I am inclined to think it was for a payment on the steamboat Hornet.

547. Did you make a payment on the steamboat Hornet?

Ans. The payment for the steamboat Hornet is charged in my books. The draft may have passed through my hands; I think it was that way, but I am not positive.

548. What is the meaning of the entry on the Treasurer's book, reading "Amount advanced by W. T. Anderson for account, $3,385 79," on p. 15, Mr. Neilson's book F?

Ans. It was paid on account of the iron propellers bought from Commodore Stockton. I might have got this amount from Mr. Bliss or Mr. Gatzmer; I don't know.

549. Do you know whether Commodore Stockton was to put the said four iron propellers in complete repair or not, at the time of the sale?

Ans. No, sir, I cannot tell anything about that bargain.

550. Did you receive the various sums of money charged in the treasurer's book, as paid to you for expenses, as near as you can recollect?

Ans. Sometimes I did receive money from Mr. Neilson, as I have stated before. I presume I received them, inasmuch as they are charged in that way.

551. When you received money from the treasurer and the agents of the Company, to pay the expenses of the Company, did you credit the same in your books?

Ans. No, sir; it did not belong to those books. I credited them in a cash-book kept in the offices.

552. Was your account for debit and credit for such expense bills kept in the cash-book last referred to?

Ans. Yes; I kept a running cash account with Mr. Neilson. I charged him with all the earnings of the Company after they were credited in the general books. When I received money from him,

I credited him in this cash-book with it; and when I paid the bills of the Company with this cash, I charged the Company with it on the Company's books.

553. Do you mean to say that you settled the balance of the expense account as paid by you, by this small cash-book?

Ans. Of course I settled my own account by that.

554. What was the book called which was rendered you by the agents of the freight-barge lines, as mentioned in answer to question 386?

Ans. The joint account-book.

555. As a general thing, which agent did you receive it from?

Ans. I think there were three of those books—one kept in Philadelphia, and two in New York. In New York I received it from Miller & Banker, when they had the line, and from Thomson & Neilson, and from J. & N. Briggs; and in Philadelphia from C. & F. King and Loper & Baird. Samuel Thomson kept those in Philadelphia when he was clerk, and they came from him to me.

556. Did the joint account-book exhibit the monthly dividends from the monthly earnings of said lines in a gross sum, or in separate sums according as they were in the hands of each agent?

Ans. The dividend due from each agent was by itself, and steam-towing also.

557. Was you called upon by Miles C. Smith, Major D'Russey, and the complainant, at your office, to examine the books of the Company under your keeping at any time? [Quest. objected to as immaterial.]

Ans. Yes; I remember having been called upon by those gentlemen for that purpose.

558. Did you exhibit the books to them for their inspection?

Ans. No, sir; and I think Major D'Russey thought I acted right in not doing so. I think he told me so.

559. Why did you not show them the books? [Quest. objected to.]

Ans. I thought I was acting as was my duty towards my employers not to do so.

560. Did you believe at that time that Mr. Smith and the complainant were stockholders of said Company? [Quest. objected to.]

Ans. Yes, sir.

561. Were the books of the Company examined by or exhibited to any person or persons other than the directors and agents of said Company while in your keeping? [Quest. objected to.]

Ans. I don't recollect that they were ever.

562. Do you recollect whether Mr. Bradley, the counsel for defendants, and Mr. Whitehead, of Newark, or either of them, at any time examined said books?

Ans. Mr. Bradley has examined the books, but I do not recollect that Mr. Whitehead ever has.

563. Have you at any time made copies from said books for either of those gentlemen?

Ans. I have for Mr. Bradley.

564. State what business of said Company such copies related to?

Ans. Steam-towing principally.

565. Have you ever heard who prepared the tables of the Railroad and Canal Transportation Lines, as contained in exhibit D and E, on part of complainant? [Question objected to.]

Ans. I don't know who made them.

566. Did you make the entries under the head of Steam Towing on page 82, day-book G?

Ans. Yes, sir.

567. Were the balances of the net gains from steam-towing for each year there stated, made up from your books, as they stood at that time?

Ans. They were for the several years.

568. Show by the books, as made up at that time, that the net gain for the year 1842 was $8,804 69.

Adjourned to Nov. 16, 1853, 10 a. m.

Witness in answer to question 568, put on Monday last, says: I have explained that in answer to question 325.

569. Question 568 repeated. [Defendant's counsel here objects to this question, because it has already been fully answered.]

Ans. I have explained that as far as I understand it now. I can go over the work again.

570. After Swan's death, did you receive the money due from James Schott, jr., for the monthly dividends of the freight-barge business?

Ans. I don't recollect; I expect Mr. Bliss received them. I may have received them sometimes; I don't recollect now.

571. If you did receive them, what disposition did you make of them?

Ans. If I ever did receive them, I paid the expenses of the Company. My impression is, that I never received them of Mr. Schott.

572. What was your warrant for the charges of $2,000 for William H. Thomson's salary as charged in day-book F, page 158?

Ans. Well, I got them, I think, from Mr. Neilson's book—cash-book F.

573. Point out on said cash-book F the said charges.

Ans. I find in page 2 of Mr. Neilson's cash-book F, under date 1841, March 11, $1,000; under date July 25, 1842, $500; on page 12, under date 1843, May 1st, $500. Those are the same that are in my book, I believe.

574. What was your warrant for the charge on page 51, day-book G, of $3,100 00 paid E. A. Stevens for error charged him?

Ans. I got it from A. S. Neilson's cash-book F; I think page 11.

575. Why was that sum charged against the New Brunswick Co. in day-book G, on page 51?

Ans. I suppose it was a transaction of the Company. I don't know any other reason.

576. Was the item on page 51, day-book G, "E. A. Stevens for error charged him $17,500," ever entered in your books until it was entered on said page 51? [Question objected to, because the entry is but partially given, and because the inquiry is entirely irrelevant to this cause.] Question waived.

577. Was the entry on page 51, day-book G, of "E. A. Stevens,

"for error charged him for.....	$17,500 00
"instead of.....	14,400 00
	3,100 00
"Paid interest on do.....	719 70
	$3,819 70"

or any part of it, ever entered in your books, either as a debit or credit, prior to the said entry on said page 51? [Quest. objected to.]

Ans. I don't recollect whether it was ever before entered in my books. I think it applies to Mr. Neilson's books. I also find the sum of $3,819 70 credited back on page 51 of the same day-book, which item, I think, applies to the same.

578. What do you mean by the words "the same" in your last answer?

Ans. I mean the charge entry and the credit entry.

579. Which charge entry?

Ans. The charge entry made up of $3,100 and $719 70 on the debit side of page 51, day-book G.

580. Why do you say that the credit entry of $3,819 70, on said page 51, applies to the charges mentioned in your last answer?

Ans. Because they are the same amount, and appear to be the same transaction.

581. Has the said credit any connection with the same item of $17,500?

Ans. Yes, sir, it appears so by the entries in my book.

582. How does it appear on A. S. Neilson's cash-book, from which you took it? [Question objected to; the book will speak for itself.] Question waived.

583. What vouchers had you for the credits, entered on page 51, day-book G, amounting to $3,819 70?

Ans. I think they were taken from Mr. Neilson's book.

584. Are the various sums of money which constitute the sum of $15,452 50, mentioned by you in your answer to question 479, credited or charged in your books to more than one account or head of account?

Ans. I think they are credited under two accounts, two heads

of account. When I come to think about it, there were three. [The question being re-read to witness, he says:] When the question was first read to me, I did not understand it. They were credited under two heads of account, steamboat New York and steamboat Philadelphia, I think they were; both of which heads belonged to the steam-towing account.

585. Is it your meaning that the said sums, making the said sum of $15,452 50, are not entered to any other heads of account in your books, than the head of account named in your last answer? [Question objected to.]

Ans. I believe they were not.

586. In the settlement of the steam-towing account between the New Brunswick Co. and the Camden and Amboy Railrod Co., was there any allowance or credit given to the New Brunswick Co. for the said sum of $15,452 50?

Ans. Not that I know of.

587. Why was the New Brunswick Co. charged with the loss of said sum of $15,452 50, when they were only the agents of the Camden & Amboy Railroad Co., the proprietors of the steam-towing line? [Question objected to.]

Ans. Well, that I can't tell.

588. Can you at this time account for the sum of $12,493 38, the difference unaccounted for in your answer to question 479?

Ans. I have no other light before me now to find the rest. It was a transaction between Mr. Buckman and Mr. Swan.

589. Does the transaction between Mr. Swan and Mr. Buckman, mentioned in your last answer, appear here in these books now present; I mean your books?

Ans. Not all their transactions do not. I don't know that any part of that $12,493 38 can be found in these books.

590. In speaking of the monthly dividends due from Miller & Banker, and James Schott, jr., you say in answer to question 536, that there were always heavy amounts standing against them; that they generally paid on account. In what books of the New Brunswick Co. do the said payments on account appear as made by Miller & Banker, and James Schott, jr.? [Question objected to as improper, and involving assertions that have not appeared.]

Ans. In Mr. Swan's private book, that I have spoken of before.

591. In answer to question 563, you said you made copies from your books for Mr. Bradley; did you make copies for Mr. Asa Whitehead?

Ans. I believe not; I don't recollect of ever seeing Mr. Whitehead.

[Complainant here offers in evidence a paper writing, purporting to be a list of property. Objected to by defendants' counsel. Mr. Morris marks it as Exhibit F.]

592. Look at said exhibit and say whether it is in your handwriting.

Ans. It is not.

593 In whose handwriting is it?

Ans. It appears to be in Robert White's, a clerk in the office with me.

594. Did you ever see it before?

Ans. I think I have.

595. When and where?

Ans. I must have seen it in my office, if I saw it at all; when I don't know. The pencil-mark of "cash, April 3, '47," appears to be in my handwriting; I must have seen it in my office; but what time I can't tell.

596. Was it made out under your direction?

Ans. I can't answer that; still it may have been.

597. Did you give said Exhibit F to any one? [Quest. objected to as leading.]

Ans. I can't tell that either; I may have.

598. Did you render any assistance to Mr. White in making said Exhibit F?

Ans. If it was made in our office, it was made under my direction altogether, I expect.

599. Was it made in your office?

Ans. I think it was.

600. From what books and papers of the Company was the said Exhibit F made, if made in your office?

Ans. It appears to be a list of property; I suppose it was taken from some of the books of the company; it appears to be a list of the property of the company.

601. By the books of the company do you refer to the books here present?

Ans. Yes, sir.

602. Which of said books will show the several sums set opposite to the barges and other property named in said Exhibit F?

Ans. I don't know that one of them will; I don't know that the amounts attached to each barge will be shown by the Company's books.

603. Were the said barges or any of them worth the amounts set opposite to them in said Exhibit F, when said exhibit was made out?

Ans. If it was made out in 1847, I don't think there was a barge here worth the money set opposite the names, because they were all old then.

604. Does the said Exhibit F purport to be the cost of barges, and not the worth of the same?

Ans. That I can't tell.

605. Did the barge Orb belong to the New Brunswick Co.?

Ans. There was a barge Orb, I believe, that did belong to the Company, but I don't know.

606. Was the barge Superior sold by the New Brunswick Co.?

Ans. That I can't tell.

607. Did the Company own all the barges contained in Exhibit F, so far as you know?

Ans. They did, sir, so far as I know.

608. Did they also own the other property in said exhibit?

Ans. I believe they did

609. Was there, and is there any book of the New Brunswick Co. not here, which contained an account or list of their property, either in whole or part?

Ans. I don't know, sir; I don't know of anything not here.

610. Do your books here present show a credit of $3,000 for the sale of the barge Superior?

Ans. I believe not, sir.

611. Does the entry in day-book B, page 17, reading—

"Alfred Decker:

"This amount paid Ira Bliss per order E. A. Stevens, esq..... $2,500 00

and the entry on page 39, of the same book, reading the same way..... 2,500 00

under the head steamboat Swan, mean that Alfred Decker paid said moneys to Ira Bliss, or what does it mean?

Ans. It means that it was paid by Alfred Decker to Ira Bliss, for running expenses of steamboat Swan.

612. Did you receive any moneys for the charters of the barges of the Company engaged in the business of the Winter Line?

Ans. I think I did, sir.

613. Were all such moneys credited in the books here present?

[Question 612, and answer thereto, and this question, objected to.]

Ans. Yes, sir, I believe they were.

614. Point out, by the books, the credits for the charters of the barges used in the Winter Line for the months of Dec., 1846, and Jan. and Feb. 1847. [Question objected to.]

Ans. I know they were paid, but I don't know when they were paid.

Adjourned to Nov. 17th, 1853.

Witness, in continuation of the last answer, says: I mean to say, they were paid sometimes, but I do not mean to say that they were paid those years, for I do not know that there were any charters for those years. I cannot find on the day-book, as far as it is open—that is to say, the 30th day of April, 1847—any credits for charters of barges used in the Winter Line for the winter inquired of.

615. Does the entry in day-book B, page 125, reading—

"Steamboat Swan—W. T. Anderson, p. 349. To this amount for running expenses of steamboat Swan, from April 1 to December 1, 1839, charged per order of E. A. Stevens, esq., and vouchers in possession of Mr. I. Bliss..... $8,930 07"

mean that William T. Anderson paid said moneys to Ira Bliss, or any one, or what does it mean? [Question objected to.]

Ans. It means that Mr. Ira Bliss paid the vouchers rendered to him for the running expenses of the Swan, for the length of time mentioned in the entry, and that they were ordered by Mr. Stevens, as the entry says, to be charged in my books, and they were credited to Mr. Bliss's account, in a book kept in the office—a private book. Mr. Bliss had some of the moneys of the New Brunswick Co. in his hands. I paid it in no other way than by crediting Mr. Bliss with the amount. I think that was the way of it.

616. Were all the expenses of the several lines of the Company charged in the books here present, to the best of your knowledge and belief—by which I do not mean to include the current expenses of the freight-barge lines accounted for at the monthly settlements?

Ans. I believe they were.

617. Why do you say, in answer to question 386, that you conceived you had nothing to do with the expense accounts rendered by the agents of the freight-barge lines?

Ans. It was the practice, during the life-time of Mr. Swan, only to take the results of those books—the books rendered to me monthly by the agents of the freight-barge lines—and it was followed during the whole course of my keeping the books.

618. Were the expenditures of the freight barge lines, which were accounted for at the settlements, entered in your books at any time?

Ans. No, sir.

619. Do you know of a payment or credit made by the C. & A. R. R. Co. to the New Brunswick Co. of $7,500, after April, 1846, on account of railroad transportation?

Ans. I find a credit in day-book G, October 31st, 1846, from the C. & A. R. R. Co., of $5,872 44, for sheds and fixtures on Pier No. 2, New York, and for sheds at Camden; and for furniture at New York, Philadelphia, Trenton, Amboy and Camden. That is all that I can find.

Adjourned to Nov. 29th, 1853, at 9 a. m.

620. Did you receive the joint-account book directly from either J. & N. Briggs, or from Thomson & Neilson, or by the hands of some other person?

Ans. I may have received it from the hands of one of their clerks. I may have received it from them, the individuals themselves; I don't recollect. It was generally sent to my office some way or other.

621. You stated, in answer to question 174, that you believed that the freights were transported from South Amboy to Camden, for which the said sum of $2 76 per ton was paid; is that your present belief?

Ans. It is my present belief; I have no right to alter it; that is my opinion; I had nothing to do with it.

622. Do your books contain the following entry in A. S. Neilson's cash-book F, under date Aug. 19, 1846, reading thus: "By cash returned by Wm. H. Gatzmer, error in pay-roll for iron steamers for April, $655 40?" [This question and answer objected to.]

Ans. I can't find that nowhere in my books.

623. Have any portion of the said credit of $58,814 81, as made by the Camden & Amboy Railroad Co. on the steam-towing account, to the New Brunswick Co., entered on page 82, day-book G, been allowed to the latter Company, on that account, prior to said entry?

Ans. No, sir; not to my knowledge.

624. Can you say in what way, or from what source, the several sums charged in Exhibit F, as the cost of the barges therein named, was attained?

Ans. They were taken from the books, I suppose.

625. Do you mean the books here present?

Ans. Yes, sir.

626. You have stated, in answer to question 402, that coal was sold for the New Brunswick Co. by their agents, Morris Buckman and John Newcomb; how do you know that to be so?

Ans. I know with regard to Mr. Newcomb, because he made payments in the office for coal sold. I don't recollect of any payments made by Mr. Buckman. I don't recollect of having said so. He sold the Company's coal, I believe, but whether the Company ever got money for it, I don't know.

627. In answer to question 475, you stated that you found the two sums of $14,889 67 and $1,549 37 charged to Morris Buckman in Mr. Swan's private book, and that you inferred that they had not been paid; was that the only reason why you inferred that Buckman had not paid the said moneys to the New Brunswick Co.? [Question objected to, as a cross-examination.]

Ans. Another reason was, because it was not credited on that private book, as it would have been had it been paid.

628. Was the said private book of Mr. Swan, as named by you, the same book you term Mr. Swan's ledger, in your 343d answer?

Ans. Yes, sir; the same thing.

629. Did Swan keep a day-book, containing the items from

which said ledger last referred to was made? [Question objected to.]

Ans. I believe there was a day-book also.

630. Did you make entries in Swan's ledger and day-book for moneys due the New Brunswick Company from Morris Buckman?

Ans. Well, as a private matter of Mr. Swan's, I did.

631. Were the charges made against Buckman in Swan's said day-book and ledger, for moneys due the Company for coal barge freights and steam-towing, made before or about the time the same was credited in the Company's books?

Ans. At the same time.

632. You stated, in answer to question 448, that the sum of $46,288 97 related to all the accounts, and was the balance you found due the Company on the death of H. R. Swan; or, if not due the Company, it was on the books; balance in their favor, to be accounted for by Mr. Swan. Was the said sum of $46,288 97 the balance of receipts over the expenditures from the whole business of the Company, to Jan. 1, 1840, as entered in your books here present? [Question objected to as leading, and a cross-examination.]

Ans. It was, as appears by the books.

633. Was any portion of the receipts from the Company's business, and forming a part of the said balance of $46,288 97, received by the Company in their business some months after Mr. Swan's death? [Question objected to as leading, and in the nature of a cross-examination.]

Ans. Yes, sir, some of it was.

634. For how many months probably? [Question objected to, as in the nature of a cross-examination.]

Ans. Well, I can't exactly tell now—say for three or four months.

635. How can you say that the said sum of $46,288 97 was all to be accounted for by Mr. Swan? [Question objected to.]

Ans. It was all the credits I could find to make up that balance.

Adjourned for dinner.

636. Look at day-book C, for 1841, page 273, and say whether there has been any erasures or alterations made on the debit and credit side, or on either the one or the other?

Ans. Yes, sir; there has been erasures on both side.

637. By whom were they made?

Ans. I suspect they were made by myself.

638. When, and for what reason?

Ans. I can't tell when they were made. I suspect they were made the very day the figures were put down; that's according to my present memory. They were made for no other reason than that the entries were not made on the right line.

639. What do you mean by the word entries in your last answer?

Ans. I mean the entries of $63,184 50, on the credit side, and $100,105 43 on the debit side—these amounts are balances.

640. Do you remember any other erasure in your book?

Ans. I don't exactly; there may be other erasures; they can be explained if there are.

641. Do you recollect the fact of making said erasures on said page 273?

Ans. No, I don't really remember; but I think I did do it—I don't remember distinctly.

642. Why did you put the word and figures, "folio 138," on the credit side, upon another line than that on which you commenced the entry—"Balance from books, 1840?"

Ans. Well, I can't tell that; I can't tell why I did it; it was done in good faith, though.

643. Were the erasures made before or after M. C. Smith's certificates were made to the accounts of 1841 and 1842?

Ans. That I can't tell, either. I should think they were made before Mr. Smith signed the book as correct; but I can't tell. I might have brought my balances forward afterwards.

644. Why do you think they were made before Mr. Smith signed the book?

Ans. I think so, because Mr. Smith has dated it April 8th, 1842.

645. Did you continue to keep the books of the Company in the same manner, after Mr. Swan's death, as they were kept prior thereto?

Ans. Pretty much the same way, sir; the same system, at all events.

646. Did you consider yourself personally responsible for the yearly balances of receipts over expenditures of the Company's business, appearing on said books after 1840, to the New Brunswick Company?

Ans. I considered myself responsible for their correctness. I did not consider myself responsible for the money.

647. What do you mean by the term "Correctness," in the last answer?

Ans. I mean to have the entries made according to the vouchers—according to the renderings—and to have the additions correct.

648. From your knowledge of the Company's business, do you know whether Mr. Swan was personally responsible for the yearly balances of *of* moneys due the Company, as entered in your books prior to his death? [Question objected to.]

Ans. I know that Mr. Swan was general superintendent, and I thought he was responsible as such.

649. Do you know whether he was or not? [Question objected to.]

Ans. I don't know.

650. Did Swan's private ledger and day-book, before named, remain in your office after his death? [Question objected to.]

Ans. Yes, sir.

651. How long? [Question objected to, as all these inquiries have been made before.]

Ans. I can't tell exactly.

652. Were entries made in Swan's said day-book and ledger of the business of the New Brunswick Company, after his death?

Ans. I think not.

653. Did said books of Mr. Swan contain any accounts other than those of the New Brunswick Company, to your knowledge?

Ans. I don't know positively about that; they may have.

654. If said books of Mr. Swan were his own private books, how did it happen that they remained in the possession of the New Brunswick Company and their agents after his death? [Question objected to as in the nature of a cross-examination.]

Ans. I can't tell that; several of his things remained there.

655. What books were used in the place of Mr. Swan's, after his death, for keeping such accounts as in his lifetime were kept in Mr. Swan's said books?

Ans. I had a cash-book in which I kept my account with the Treasurer.

656. Did you keep accounts after Mr. Swan's death, of the business of the New Brunswick Company, of the general kind that had been kept in Mr. Swan's said books, during his life. [Objected to.]

Ans. The book I kept was merely to charge the cash against those I was authorized to—Mr. Neilson, Mr. Alfred Decker, Mr. Bliss, and Mr. Fish, and Mr. Gatzmer; I think they were all.

657. With whose funds was the book last named, and kept by you, bought?

Ans. With the Company's funds.

658. Was that a private book?

Ans. I considered it a private memorandum-book.

659. Was any other business entered in said book, besides the business of the New Brunswick Company?

Ans. I think not, sir.

660. Do you know whether Mahlon Buckman made any payments to the Company for freights and steam-towing of the coal barges, as due from Morris Buckman?

Ans. I don't recollect, sir, about that.

661. Have you had, during your examination in this cause, or prior thereto, any conversations with the counsel of the defendants upon the subject-matter of your said examination, other than what has taken place during your examination? [Question objected to as immaterial and improper.]

Ans. Yes, I have said many things to Mr. Bradley; but I have taken no instructions from him, or anything of that kind; I have talked frequently with Mr. Bradley about it.

662. Have you had any conversation, during your examination

in this cause, or prior thereto, with the defendants, or any one or more of them, upon the subject-matter of your said examination? [Ojected to.]

Ans. I told Mr. Richard Stockton I was engaged here, as one cause of my absence from the office; and I said to Mr. Stevens, one day, on the platform, getting out at Princeton, (he saw me with my bag in my hand,) and I told him I was from the examination of Mr. Hager; that is all I recollect.

Adjourned to Nov. 30th, 1853.

Nov. 30, 1853.

Cross-examination of Mr. Anderson.

Qu. 1. Have you not, during your examination in this case, had frequent conversations in relation to the subject-matters thereof, with the complainant and his counsel, other than what has passed in presence of the defendants' counsel, whilst the examination was proceeding?

Ans. Yes, sir, I have spoken with regard to it.

2. Have you not, in the absence of the defendants' counsel, and whilst the examination was not proceeding, had conversations with the complainant and his counsel, in relation to matters contained in the books of the Company, and in relation to the business and transactions of the Company?

Ans. We have spoken of these matters: I can't call to mind anything in particular, any particular entry, that I can recollect of; we have casually spoken of the affairs of the Company.

3. Has not the complainant, during the examination, and whilst questions relating to the books have been under consideration, suggested his views to you, or in your presence and hearing, in relation to such questions?

Ans. Yes, sir, I believe he has.

4. Has he not frequently done so?

Ans. He has done so often.

5. Has he not, in several instances, combatted your views, and insisted on a different view of the matters or explanations under consideration?

Ans. We have often differed, with regard to matters under consideration, with regard to books.

6. Have you not so differed, in several instances, before your answer in the particular case has been taken down?

Ans. Yes, sir, I think we have.

7. Has not the complainant, in several instances, before your answer has been taken down and completed, argued a particular view of the matter under consideration?

Ans. I don't exactly recollect before the answer was taken down; but I recollect that we have had arguments about the question.

8. Has not the complainant, after such arguments, in several instances proceeded with questions relating to same matter?

Ans. Well, sir, I think he has; I think we have continued to argue the matter, whatever it might be.

9. Has not the defendants' counsel frequently objected to the complainant's making observations to the witness in relation to the subject-matter of his answer?

Ans. I believe he has.

10. Has the assistance of the defendants' counsel, in reference to your answer, in any case, extended farther than assisting you to handle the books, and to find therein entries in relation to the matter under consideration, which might throw light on the question or explanation asked of you?

Ans. I believe not, sir.

11. Have not the complainant and his counsel, or one of them, frequently intervened in a similar manner, in the course of the examination?

Ans. Yes, sir, they have.

12. Did your ever sustain the same relation to the Company that Mr. Swan did?

Ans. No, sir, I never thought I did.

13. Don't you know you never did?

Ans. Yes, sir, I never did.

14. Were you ever general superintendent of the business of the Company?

Ans. No, sir.

15. You say that Mr. Swan, as you considered, was responsible for the assets of the Company, as to the general business thereof, or to that effect; do you mean thereby to include the steamboat business between New Brunswick and New York?

Ans. No, sir, not the business of the steamboats Raritan and Napoleon. That was not on our books during his lifetime. I mean here the superintendence of the running of those boats. The cost of the Raritan, I believe, was in our book.

16. Was not Mr. Swan generally regarded by the officers of the Company as responsible for the assets, as appeared by the books?

Ans. I think he was.

17. Did not the balance of $46,288 97, which appeared on the books at the close of the year 1839, arise prior to Mr. Swan's death?

Ans. I believe it did.

18. What is the state of the accounts accruing between the 1st of August and the last of December, 1839, as appears by the books?

Ans. I find the debits amount to..... $196,682 23
And I find the credits to be..... ..... 117,503 78

Leaving a balance in favor of the debits of... $79,178 45

19. What months did you take for that result?

Ans. I took August, September, October, November, and December of 1839.

20. If the accounts belonging to those months were not there, would not the balance in favor of the Company have been more than $46,288 97, by the said balance of $79,178 45?

Ans. Yes, sir, of course.

21. Then is it not true that the balance standing to the credit of the Company on the books, at the close of 1839, all accrued during Swan's time and before his death?

Ans. Yes, sir.

22. What is the amount of debits and credits for the month of August?

Ans. The debit is..... $26,432 09
And the credits..... 34,291 09

23. If, then, the months of September, October, November, and December were taken from the account, would not the balance be much greater than $46,288 97?

Ans. Yes, sir.

24. Were you not right, then, in looking to Mr. Swan, or his estate, for the said balance of $46,288 97?

Ans. I think so, sir.

25. Who assisted you in stating the settlement or account of Mr. Swan, as contained on page 137 of day-book C?

Ans. There was a meeting of the executive committee at the office, and some of the members may have assisted me and Mr. Bliss. I don't recollect of any others just now.

26. Were the items contained in that statement, and put down as an offset against the said balance of $46,288 97, deemed by you and those whose assistance you had therein proper offsets against said balance?

Ans. I think they were.

27. Did you so consider them?

Ans. I did.

28. Did the other persons who assisted you so consider them, as far as you know?

Ans. I believe they did.

29. What deficiency was left after stating all the items of offset which you could find to be accounted for by the estate of Mr. Swan.

Ans. $1,237 10.

30. If any of those items of offset were not proper offsets against said balance, would the deficiency in Mr. Swan's account have been greater?

Ans. Yes, sir, it would.

31. In allowing or not allowing any one or more of those items of offset, would it have affected the result in any other way than by increasing or diminishing Mr. Swan's deficiency?

Ans. No, sir.

32. If any portion of the amount due from Morris Buckman, as stated in that statement, was for sales of coal, and if such sales had

not been credited on the books of the Company, would the credit of such sales on the books have resulted in anything more than to increase the said balance of $46,288 97, and thereby to increase the deficiency of Mr. Swan's account?

Ans. No, sir, certainly not.

33. Did Morris Buckman become insolvent?

Ans. I don't recollect about that. He did not pay the Company what he owed the Company, to my knowledge.

34. Did not the Company have to take back off his hands the coal-barges which they sold him?

Ans. Yes, sir, they did.

35. Did not the Company have to pay large amounts of tolls and steam-towing which he had incurred?

Ans. Yes, sir.

36. Did you not at the time understand the fact to be that he had become insolvent?

Ans. I don't recollect about that; I know he could not pay his debts to the Company. I always understood that; he did not, to my knowledge, pay the Company. I believe they had to take some of his property at Bristol.

37. Did he ever deny his owing the Company, to your knowledge?

Ans. Not to my knowledge. I had very little intercourse with Mr. Buckman—Morris Buckman.

38. Did not the Company have to pay, or account to the Canal Company for raising of $12,000 for tolls on the canal incurred by Morris Buckman?

Ans. The Company paid that amount of tolls, but I don't recollect whether it was on Morris Buckman's account, or not; it strikes me it was, though.

39. In what manner was that payment made?

Ans. It was made by Mr. A. S. Neilson. I can read you the entry in my book. I have it charged on the debit side, $12,481 11. The entry is on day-book 1844, letter E, page 101, and is as follows:

"A. S. Neilson, to this amount paid by E. A. Stevens, for tolls due Del. & Rar. Canal, as per book of minutes of January 20, 1840, to be deducted from your note of $27,123 53. See charge day-book of 1839, p. 124, Dec. 21st, ledger, p. 1..... $12,481 11"

40. Do you understand from that entry that this sum was paid by being credited on the note mentioned in that entry? [Question objected to; the entry will show.]

Ans. I do, sir.

41. What were Mr. Swan's circumstances when he died?

Ans. Well, he was very poor, sir—quite poor.

41. Did he leave a family?

Ans. He left a wife, sir.

43. Was his estate able to respond to the Company for the amount due from him?

Ans. No, sir.

44. When, according to the best of your recollection, was that statement of Swan's account entered on day-book C, p. 137; I mean the year, as near as you can tell?

Ans. I think it was in the year 1840, but I would not be sure about that.

45. Is it entered at the end of the account for 1840?

Ans. Yes.

46. If it was not entered in that year, was it entered shortly after the close of that year?

Ans. My impression is, that it was entered in 1840; but if it was not, it must have been early in 1841.

47. Do you remember the circumstance of Miles C. Smith examining and certifying the books of 1840–'41?

Ans. Yes, I remember the circumstance well.

48. Does the date of his certificate correspond to your recollection of the time when he made said examination and certificate?

Ans. I expect it does, sir.

49. Do you remember the fact, whether or not the said statement of Swan's account was in the book of 1840, when Mr. Smith made such examination and certificate?

Ans. Well, I can't recollect exactly, sir. I can't recollect it.

50. Have you any impression on the subject; if so, what is your impression?

Ans. My impression is, that it was there when Mr. Smith signed the book as correct. That is my impression.

51. What position did Miles C. Smith hold in the Company at the time of making said examination and certificate?

Ans. He was the president of the Company.

52. Was he or not one of the executive committee of the Company?

Ans. I don't recollect whether he was or not; the books were always open to him.

53. During what period of time was he president of the Company?

Ans. He was president when I first came there, and continued so until he resigned; which time I don't exactly know—1845, I believe, or 1846. I say he resigned; I don't know that for a fact; I always understood it so.

54. Where did he reside?

Ans. I believe he lived in New Brunswick, or its vicinity.

55. Was he president of the Company at the time that he and

complainant, and Major D'Russey, called at the office, as mentioned in the principal examination?

Ans. I don't recollect whether he was president or not at that time.

56. During Mr. Swan's lifetime, and excepting the business of the steamers Napoleon and Raritan, did the moneys of the Company pass through Mr. Swan's hands as general agent of the Company?

Ans. Yes, sir.

57. In keeping the Company's books, was it or was it not the object in view to insert therein all the receipts and expenditures of the Company?

Ans. Yes, sir; that was the object in view; that was what I understood my duty to be.

58. Did you understand it to be the duty of the subordinate agents to make full returns of their receipts and expenditures, for the purpose of their being entered in the Company's books?

Ans. I did.

59. Were the receipts entered in the Company's books to the credit of the Company, whether the moneys were forthcoming or not?

Ans. They were.

60. So far as you know, and according to your understanding, were all the receipts and expenditures of the Company returned to your office and entered in the books in the manner above stated?

Ans. Yes, sir.

61. Was the object of Mr. Swan's private day-book and ledger mentioned in your principal examination, so far as they related to the Company's affairs, anything more than a memorandum to show where his cash was, and how to account for the balance against him on the books of the Company? [Question objected to as leading.]

Ans. It was kept in a debit and credit form, but I considered it merely as a memorandum to show where his cash was, and how his balance stood.

62. Was your cash-book intended for any other purpose than that of showing the amounts due from the several agents and the state of your own cash account?

Ans. No, sir.

63. When the monthly receipts of the Company were once credited to the Company on their books, did the transfer of any of the moneys from one agent to another, or to the treasurer, or from the treasurer to one or more of the agents, at all affect the amount due to the Company?

Ans. No, sir.

64. Was it, in your opinion, proper that such transfers between one agent and another, or the treasurer, should have been entered on the Company's books?

Ans. It would have destroyed the meaning and intention of the books entirely.

65. What was the meaning and intention of the books?

Ans. According to my understanding, the meaning was to enter the receipts and expenses of all the work, and so arrange them under heads that at the end of the year it would be seen what each branch of the business lost or made.

66. Can you call to mind the circumstance or reason why Miles C. Smith did not place his certificate on the book of 1840, after the entry of the statement of Mr. Swan's account? if you can, state it fully.

Ans. I can't do it, sir.

67. How long were you engaged in making up the statement of Mr. Swan's account?

Ans. I can't exactly tell how long, but I do remember that it was a pretty severe job for me.

68. Who requested you to make out that account, and to ascertain where the balance of $46,288 97 was?

Ans. I think Mr. E. A. Stevens did.

69. Did Mr. Stevens examine your statement after it was made?

Ans. Yes, sir.

70. Was it laid before the executive committee or the board of directors of the Company?

Ans. It was laid before Mr. E. A. Stevens, Mr. John R. Thomson, Mr. James Neilson, and I think Mr. Bliss was present.

71. Did you enter into an explanation of the statement to them?

Ans. I did, sir; was questioned very closely with regard to all Mr. Swan's affairs, as far as I knew.

72. What affairs do you refer to; his private affairs, or his affairs as agent or superintendent of the Company?

Ans. His money affairs, I mean, sir. The circumstances of the widow were mentioned—everything that had a bearing on his circumstances as regards money.

73. What did you understand to be the object of these inquiries?

Ans. My understanding was, that they wanted to secure the balance due the Company.

74. How long were those gentlemen engaged in examining this matter?

Ans. They may have been several days at it; I think we worked at it severely one day together, and they were there at other days.

75. Did they concur with you and Mr. Bliss as to the charge of $31,471 16, on page 138 of day-book C?

Ans. Yes, sir; it met their approval.

76. You have said that Morris Buckman never paid the Company anything, to your knowledge, farther than that amount of $18,644 67 paid by his agent, Mahlon Buckman. Is it your belief that he ever paid anything beyond that?

Ans. I don't believe he ever did—that Bristol property came to the Company afterwards; it was on his account.

77. Did Mr. Neilson, the treasurer, in his book, enter the receipts of the railroad transportation, freight-barge and steam-towing business, when he entered them at all, in his books, according to the full amount of the monthly returns, or according to the amount of cash actually received or drawn for by him?

Ans. I believe it was the practice of Mr. Neilson to credit what he received and charge what he paid only; but I always charged him with the whole amount of balance, whatever it was.

78. Is it not the fact that the monthly amounts from those branches of business, as contained in his book, vary from the balances returned to you by the agents?

Ans. Yes, sir, it is.

79. Can you explain why that is so?

Ans. I can only explain it by my having charged the several accounts as rendered to me, and that Mr. Neilson did not always receive the entire amounts that I had him charged with.

80. I understand that you always credited the Company, on their books, with the whole amount of earnings, as returned by the agents, without reference to the fact whether they had paid it over to Mr. Neilson, or any one else, or not; is that correct?

Ans. It is.

81. Then, if Mr. Neilson, in receiving money from the agents, did not receive the full amount due from them for the month, would not his book show a discrepancy from yours for that month?

Ans. Of course.

82. Did Mr. Neilson enter, or pretend to enter, in his books, the full earnings; or did he merely enter such amounts as he received?

Ans. I believe his practice was only to enter what he received, and charge what he paid.

83. In entering the receipts, when his book for any particular month does correspond with yours, does it so correspond in gross amounts, or only in balances?

Ans. In balances; that is, he would receive the balance due from the agent and enter it; whereas, my books contain the gross amount, except the freight-barge bnsiness.

84. In the final result of the accounts, after you had carried the balance of Mr. Neilson's steamboat books, and the charges which were contained in his books and not in yours, into your books, did you find his books and yours to agree?

Ans. I believe they did.

85. When did you and Mr. Neilson compare your books together to see if they agreed in result?

Ans. We very frequently did. I used to go over to New Brunswick once a month, I believe.

Adjourned to December 1st, 11 a. m.

86. From the fact that your books and Mr. Neilson's agreed in result, have you any doubt that that sum of $3,539 18 was included in Mr. Freeman's monthly returns as entered in your books prior to the time the Company gave up the railroad transportation business?

Ans. No, sir; I have no doubt of it.

87. Have you any doubt that that sum of $655 40, entered in Mr. Neilson's book, as "cash returned by William H. Gatzmer, error in pay-roll for iron steamers for April," was properly adjusted in your books, either by the account having been correctly entered at first, or in some other way?

Ans. I have no distinct recollection of this sum of $655 40; but as Mr. Neilson's books and my books agreed, I think it must have been accounted for in my books.

88. Is there any charge on your books for any payment of moneys for the pay-rolls of the iron steamers for the month of April, 1846?

Ans. I have examined, and I can't find any for pay-rolls.

89. What parties paid the pay-rolls when the iron steamers were in service?

Ans. The freight-barge agents.

90. Were the boats in service in April, 1846?

Ans. I am rather inclined to think they were not in service in April, 1846.

91. Is there not an entry on the day-book of 1846, for a dividend from the freight-barges for the month of April, 1846?

Ans. There is.

92. Taking that fact in connection with the fact that you have in your books no charge for the pay-rolls for the month of April, 1846, is it not probable that the barges (including the iron steamers) were in service in the month of April, 1846?

Ans. It is probable that they may have been.

93. Who paid the pay-rolls of the boats and barges belonging to the Company, when they were not in service during the cessation of navigation?

Ans. When there were pay-rolls, they were paid by the Company, generally by Mr. Gatzmer or myself.

94. If, then, Mr. Gatzmer had paid the pay-rolls of the iron steamers for the month of April, 1846, was that payment or those payments entered in your books?

Ans. No; they were not entered in my books.

95. If the said steamers were in service in that month, ought the pay-rolls to have been entered in your books?

Ans. No, sir, they ought not.

96. If Gatzmer did pay them, under those circumstances, is it not probable that he was refunded the amount by the freight barge agents?

Ans. Yes, sir, highly probable.

97. If that was so, is not that the true reason why those payments are not entered in your book?

Ans. Yes, sir.

98. In Mr. Neilson's book, is there not a cash account between his and Mr. Gatzmer for the year 1846?

Ans. There is, sir.

99. Does not that account contain large amounts received from and paid to Mr. Gatzmer by Mr. Neilson?

Ans. It does, sir.

100. What amounts has Mr. Neilson in his said book charged against Mr. Gatzmer for the month of April, 1846?

Ans. Under the head of May 18th, 1846, I find a charge in Mr. Neilson's book of having paid Mr. Gatzmer $6,501 85, balance of his account for April. I find, also, same date, paid Gatzmer for winter canal to 9th of April, $4,090 52; and also under June 12th, "cash paid William H. Gatzmer, balance due him, for April and May, $2,055 32."

101. If in these amounts of cash paid Mr. Gatzmer by Mr. Neilson, or in either of them, the said amount of $655 40 was embraced, should it not have been credited back on Mr. Neilson's book, when refunded by the freight-barge agents?

Ans. I presume it would.

102. In that case would it not be contained on both sides of Mr. Neilson's account?

Ans. It would.

103. Would it in that case have any business on your books, either in the debit side or on the credit side?

Ans. No, sir.

104. In your opinion, after an examination of your books, and Mr. Neilson's book, and from your knowledge of the general mode in which the business was transacted, is or is not this the true explanation of the fact, that this sum of $665 40 is credited on Mr. Neilson's book and not on your books?

Ans. Yes, sir, my opinion was so from the very first that that was the explanation of it.

105. Is the cost of the barges which the Company owned, from time to time, to be derived from your books alone, or from yours and Mr. Neilson's together?

Ans. From Mr. Neilson's and mine together.

106. Is not the cost of some of the barges contained in Mr. Neilson's steamboat books here present, the balances of which were afterwards carried into your books?

Ans. Yes.

107. Have you examined your books and Mr. Neilson's books to-day, in reference to the cost of the barges?

Ans. I have, sir.

168. Do you find a correspondence between the cost of any of the barges, as shown by the books, and as exhibited on Exhibit F, on the part of the complainant?

Ans. I do.

109. Is the valuation appended on that paper to the different barges, and other articles of property, intended to express the original cost thereof, or the value when the paper was made?

Ans. The original cost.

110. Was that original cost derived from the Company's books (including Mr. Neilson's books) here present?

Ans. Yes, sir.

111. Have you any recollection for whose use that paper was made?

Ans. I have an indistinct recollection that this paper was made for Mr. Miles C. Smith, the late president. I mean this paper, Exhibit F, on the part of the complainant.

112. What proportion of the original cost of those barges were they worth in 1847?

Ans. They were not worth one-half, in my opinion.

113. Was not the steamer Raritan entirely overhauled, at a large expense, in the year 1847?

Ans. She was, sir; overhauled and lengthened.

114. What proportion of her cost, as put down on Exhibit F, on the part of the complainant, was she worth in 1847, prior to her being so overhauled and lengthened?

Ans. I suppose she was worth $35,000, according to my opinion, to that amount.

115. Was not the steamer Hornet nearly or quite worn out, and unfit for service, in 1847?

Ans. Yes, sir; literally dead and buried.

116. Were not some of the barges either entirely worn out, or laid aside as useless, at that time?

Ans. I think there were one or two, sir, that were useless, that did not run.

117. Is there not, on that exhibit, a date in pencil, in your handwriting?

Ans. There is, sir.

118. What is that date?

Ans. April 3d, '47, meaning April 3d, 1847.

119. Do you refer to the same date mentioned in your answer to question 595?

Ans. Yes, sir, I do.

120. Is there not another date below that in pencil?

Ans. There is, sir; April 3, '47.

121. In whose handwriting is it?

Ans. I think it is in the handwriting of Robert White.

122. Does or does not the latter date appear to be the general date of the paper?

Ans. It appears to be the date of the paper; I judge so from the manner in which it stands there.

123. To whom do the initials T. & S., in the memorandum on that exhibit, opposite the name of the barge Superior, refer?

Ans. I think they refer to Thomson & Neilson.

124. If that sum of $3,000, referred to in that memorandum, was accounted for in Thomson & Neilson's settlement, would it be included in some or one of the dividends due from Thomson & Neilson?

Ans. I presume it would.

125. Have you any recollection of its having been so included?

Ans. No, sir, I have no recollection of it.

126. From that memorandum, would you infer that it had been so included?

125. From that memorandum, would you infer that it had been so included?

Ans. I should, from the phraseology of the entry.

127. Why do you infer that the initials referred to, refer to Thomson & Neilson?

Ans. Thomson & Neilson were agents; that barge ran in the line for them, and the manner in which he has made the letter T. and S., and apostrophes, and the word "settlement," make it conclusive to my mind that it meant Thomson & Neilson.

128. Did it frequently occur that accounts for receipts and expenses, with the vouchers therefor, especially when they were for incidental or general matters, not connected with the regular current receipts and expenditures of the lines, were some considerable time before they were returned to you?

Ans. They were; I do not know that they were frequently.

129. Had any of those charges which are contained on page 158 of day-book F, for 1845, under the heads "Capital," and "Treasurer's account," ever been returned to you, or entered in your books, before their entry in that place?

Ans. No, sir.

130. Was the steamer Swan engaged in the railroad transportation business during the time that her expenses were paid by the New Brunswick Company?

Ans. She was, sir; either engaged in that, or in the steam-towing business.

131. In what business was she engaged when Mr. Decker paid her expenses, or any portion thereof?

Ans. She was engaged then in the railroad transportation business.

132. In what business was she engaged when Mr. Bliss paid her expenses for the New Brunswick Company, or any portion

thereof? [Question objected to, because witness has not said that Mr. Bliss paid her expenses for the N. B. Co.] Question waived.

133. Did not Mr. Bliss, for some considerable period, pay her expenses for the New Brunswick Company?

Ans. He did.

134. Did he not do so when he made the payments entered in your books, under his name, or in connection with his name, to which reference has been made in the direct examination?

Ans. Yes, sir.

135. In what business was the Swan engaged when Mr. Bliss made such payments for the New Brunswick Company?

Ans. The railroad transportation business.

136. Did the New Brunswick Company, to your knowledge, ever pay the expenses of the steamer Swan, either through Mr. Bliss, or any other person, at any time except when she was employed in the business of the New Brunswick Company, or in the steam-towing business?

Ans. I believe not, sir.

137. In making such payments, did not Mr. Bliss act as the agent of the New Brunswick Co.?

Ans. I believe he did, sir.

138. Were not moneys of the New Brunswick Company frequently paid to Mr. Bliss, and expended by him for said Company?

Ans. There were.

139. Did not Mr. Bliss frequently pay expenses incurred in New York for the steamboats Napoleon and Raritan, belonging to the New Brunswick Co., and for said Company?

Ans. I believe he did.

140. Did he not frequently pay, for the Company, expenses incurred for the repairs and fitting up of the freight barges belonging to the Company?

Ans. I don't know that he frequently did so; he has sometimes done so.

141. Did he not frequently pay for the Company expenses incurred in the steam-towing?

Ans. He sometimes did.

142. To whom did Mr. Bliss make returns of these various expenses paid by him for the Company?

Ans. Always to me, to put them in the books.

143. In making these various payments for the Company, and in receiving money for the Company, in what capacity did he act?

Ans. He acted as an agent of the Company. Mr. Bliss also was a director of the Company, and I looked upon him as a superior officer to myself; one to whom I would go for advice. My instructions were to be advised by him.

144. For how many years was the steamer Swan used by the Company in the railroad transportation business?

Ans. I think she was employed from the time I first came there in 1837.

145. Had not the steamer Thistle been used by the Company in that business before the Swan was used?

Ans. I believe she had been, but I can't speak certain as to that.

146. Under what head, in your books, was entered the amount paid to the C. & A. R. R. Co. for the use of the steamboats in the business of railroad transportation?

Ans. "Steamboat Thistle Charter."

147. Why was that style used after the Thistle ceased to be used in that business?

Ans. I found the head there when I first came; I had no instructions to alter it, and I thought it best to continue it.

148. Under what head, in your books, was entered the amount paid to the C. & A. R. R. Co., for the use of the railroad in the same business?

Ans. Under the head of "Camden & Amboy Railroad."

149. What was the usual rate per ton for through freight paid to the C. & A. R. R. Co., under those heads respectively?

Ans. Under the head of "Camden & Amboy Railroad" through freight was $4 88 per ton, and under the head of "Steamboat Thistle Charter," the through freight was $2 76 per ton.

150. Do you mean that $4 88 per ton was paid to the Railroad Co. for the use of the railroad, and $2 76 per ton for the use of the steamboats?

Ans. My entries have it so.

151. Then were you not mistaken when you stated in the principal examination that the $2 76 per ton was for the transportation of the freight between Camden and South Amboy?

Ans. I must have been; I could not have understood the question if I said so.

152. In saying that the amount paid to the Railroad Co. for the use of the steamboats in railroad transportation was entered under the head of "Steamboat Thistle Charter," do you mean to include the amount paid for the use of the steamers Trenton and Burlington?

Ans. I think not.

153. On what waters were the latter steamboats used?

Ans. They were used in the railroad transportion on the Delaware river.

154. On what waters were the steamboats used, the payment for the use of which was entered under the head of "Steamboat Thistle Charter?"

Ans. On the waters between New York and South Amboy; sometimes by the outside route, and sometimes by the inside route.

Adjourned to December 2d, 10 a. m.

155. In looking over the books during the direct examination, we observed charges for the tables and bars of some of the steam-

ers—the steamer Thistle, for example; in what branch of business were such steamers employed when those charges occurred?

Ans. That must have occurred in the years 1835 and 1836. I think she was in the steam-towing business then. I can't exactly say, sir, which branch of business they were employed in when those charges occurred. I presume that they must have been in the steam-towing business. The steam-towing then was not much, and they probably carried passengers.

156. When these boats did carry passengers, whilst engaged in steam-towing, were the passage money and proceeds of the table and bar returned with the receipts from steam-towing?

Ans. I believe they were.

157. Were they entered separately, or with the receipts from steam-towing, as a part thereof?

Ans. They formed a part of the receipts from steam-towing.

158. In your answer to question 618, of the direct examination, you state that the expenditures of the freight barge lines, which were accounted for at the settlements, were not, at any time, entered in your books. Did it not sometimes occur, in the case of C. King & Co. for example, where the freight barge agent failed, that the Company had to pay canal tolls and other expenses, which had been allowed in the settlement of such agents?

Ans. I believe it did.

159. When such expenses had to be paid by the Company, were not they entered on the Company's books, either in your books or in Mr. Neilson's?

Ans. Yes, sir.

160. Are not some expenses of that kind entered in the treasurer's account, on page 158 of day-book F, for 1845?

Ans. Yes, sir.

161. Are you certain that there may not be other occasional charges of that kind on your books?

Ans. I am not certain about it. There may be.

162. Are any of the expenses of the freight-barge lines entered in your books, to your knowledge or belief, where the agents paid them?

Ans. I believe not, sir; not that I recollect.

163. Are any expenses of those lines entered on the books and made a charge against the Company, except in cases where the Company itself, as distinguished from the agents of those lines, paid the money, to your knowledge or belief?

Ans. No, sir.

164. What were the expenditures for, which were ordinarily paid by the Company itself, in regard to the freight-barge lines?

Ans. For repairs of freight-barges principally; out-fitting, &c.

165. Do the debits in the books for expenditures in regard to the freight-barge lines consist of that class of expenditures mentioned in your last answer?

Ans. Yes, sir.

166. Were those expenditures which are thus charged in the books in relation to the freight-barge lines ever allowed to the freight-barge agents in the settlement of their accounts?

Ans. No, sir.

167. Why not?

Ans. I conceive they had nothing to do with them.

168. Did they pay them?

Ans. No, sir.

169. Was not that a sufficient reason for not allowing them therefor in their accounts?

Ans. Yes, sir.

170. Which of the Company's agents usually paid the expenses of the freight-barge lines which are charged in the books?

Ans. Mr. Neilson, Mr. Gatzmer, and myself.

171. Did not Mr. Bliss sometimes pay some of those expenses?

Ans. Yes, sir, Mr. Bliss did.

172. When the freight-barge agents paid any small items for repairs, themselves, were such items allowed in their account?

Ans. They were, sir; if they were legitimate charges, they were allowed.

173. When such items were so paid by and allowed to the said freight-barge agents, were they entered in the books of the Company as a charge against the Company?

Ans. I think, whenever that occurred, those bills came to me. I don't think it went on their joint-account book at all.

174. Then, were such items allowed in their account—I mean the account by which the dividend was ascertained?

Ans. No, sir.

175. If any of such items were at any time allowed in their account by which the dividend was ascertained, in such case, were those items entered in your books as a charge against the Company?

Ans. No, sir.

176. What amount of repairs, at any one time, were the freight-barge agents allowed to incur and pay for?

Ans. I suppose they were not limited at all.

177. Was it customary for them to procure repairs for any large amount?

Ans. No, sir.

178. In whose custody were the freight-barges of the Company kept, during the cessation of navigation?

Ans. They generally wintered in New Brunswick, and were under the charge of Mr. A. S. Neilson. If any were in New York, I consider them under his charge also. If in Philadelphia, they were under Mr. Gatzmer's charge.

179. When any of them wintered in New York, who looked after and attended to them—I mean which agent of the Company?

Ans. I was considered the husband; the ship's husband.

180. Then, did the freight-barge agents always surrender them to the Company at the close of navigation in each year?

Ans. Yes, sir.

181. Were all the dividends of the freight-barge business, so far as the same were ever rendered to you, or came to your knowledge, entered in the Company's books to the Company's credit?

Ans. Yes, sir.

182. So far as you know and believe, were all the earnings of the freight-barges belonging to the Company, over and above the current expenses of the freight-barge business, allowed to the agents in their dividend accounts, entered in the Company's books kept by you to the Company's credit?

Ans. Yes, sir.

183. When the freight barge agents paid for repairs to the Company's boats, and returned the bills to you, and were not allowed those bills in their dividend account, was the amount of such bills allowed to them as cash, or otherwise, in the payment of the dividends ascertained to be due from them to the Company?

Ans. If such cases occurred, they may have sent those bills to Mr. Neilson, as cash.

184. Would the bills in such cases be returned by Mr. Neilson to you?

Ans. Yes, sir, they should be.

185. Do you remember whether such a course was ever pursued or not?

Ans. I can't recollect now.

186. Have you a charge in your books, in the year 1837, for $8,000, paid to Mr. A. S. Neilson, the treasurer of the Company, for the dividends declared by the Company in favor of the stockholders?

Ans. Yes, sir, I have.

187. In what book and on what page is that charge to be found?

Ans. In day-book 1837, page 83, under the head of Capital, July 19th, 1837.

188. What is the entry in relation thereto?

Ans. "A. S. Neilson, treasurer, to paid you my check by John Hager, to pay dividends December 31st, 1836, $8,000."

189. Look at Mr. Neilson's cash-book, 1835–1845, at the commencement of 1837, and state whether or not Mr. Neilson has given credit to the Company for the said sum of $8,000.

Ans. I find in Mr. Neilson's book of 1837, under date of January 3: "By cash received from H. R. Swan, to pay dividend of $40 per share, declared up to 1st January, 1837, $8,000." That is a credit to the Company.

190. Is that the same money which is charged in the entry in your books just mentioned?

Ans. I think it is, sir.

191. Is there any other charge in your books in 1836, or 1837, or 1838, for money paid to Mr. Neilson for dividends?

Ans. I can't find any, sir.

192. Are there any other charges in your books for moneys paid for dividends to stockholders, except the two charges, one of $10,000 and the other of $8,000, in day-book F, for 1845, page 158?

Ans. I think not, sir.

193. In Mr. Neilson's books last named, has he or not charged the Company with the payment of that dividend of $8,000, in January, 1837, to the stockholders?

Ans. Yes, he has charged it paid, according to the shares of the several stockholders.

194. Then, on his books, how does the account stand?

Ans. It stands credited and debited.

195. Then was it not necessary and proper that it should stand charged as a debit against the Company on your books?

Ans. Yes, sir.

196. From what book of Mr. Neilson's were the two charges of $10,000 and $8,000 in day-book F, above referred to, taken when it was entered on said day-book F?

Ans. From his big cash-book, Exhibit F, in the former causes.

197. Will you point out the page of said big cash-book whence the said charges were taken?

Ans. They were taken from page 2.

198. Under what dates do they respectively stand?

Ans. The first sum of $10,000 is under date of March 3d, 1841, and the second sum of $8,000 is under date of January 7th, 1842.

199. Please state what the entries respectively are in said big cash-book.

Ans. The first is—

"To cash paid dividend of $50 per share, as declared this day..... $10,000"

The second is—

"To cash paid dividend of $40 per share, as declared this day..... $8,000"

200. Look at A. S. Neilson's cash-book 1835–1845, between the dates of February and March, 1841, and state whether or not there is made at that place an entry or memorandum of the payment of the dividend of $10,000, declared in March, 1841, referred to in the last answer.

Ans. There is, sir.

201. Does the amount of that dividend, the entry of which is made in the last mentioned book, enter into the current account kept in that book?

Ans. It does not appear to.

202. Is not that book balanced immediately prior to the said entry?

Ans. It is.

203. What balance is there made?

Ans. A balance of $4,555 26.

204. Is not that balance carried into the big cash-book as a credit to the Company?

Ans. It is, sir.

205. Under what date, and on what page?

Ans. On page 2, under date of March 3d, 1841.

206. Is that same balance carried from the big cash-book into your books?

Ans. It is.

207. In what book and page, and under what date?

Ans. Day-book, 1845, letter F, page 158, December 31st, 1845.

208. Is not, in like manner, said dividend of $10,000 carried into the large cash-book, under date of March 3d, 1841?

Ans. Yes, sir.

209. Is not that dividend, in like manner, carried from the big cash-book into your books?

Ans. It is.

210. In what book and page, and under what date?

Ans. Day-book 1845, letter F, page 158, of December 31st, 1845.

211. What account is principally contained in Mr. Neilson's three books here present, exhibited as "cash-book, 1831, 1835," "cash-book, 1835, 1845," and "cash-book, 1845, 1848?"

Ans. The New Brunswick steamboat account; the running account of the Napoleon and Raritan, running between New York and New Brunswick.

212. Down to what period is said steamboat account brought in said three books?

Ans. Down to April 29th, 1848.

213. Do they not also contain the running account of other boats occasionally used in place of, or in addition to, the steamers Napoleon and Raritan?

Ans. Yes, sir.

214. Are those accounts contained in your books, any farther than the balances of said accounts?

Ans. I believe not, sir.

215. For what purpose was the big cash-book used by Mr. Neilson, whilst those three books before mentioned were used for the current steamboat account?

Ans. It was used as a ledger, and a book of entry of cash received from other sources than the boat account belonging to the Company, and for moneys paid for other purposes than the boat account.

216. Did not Mr. Neilson post into that book the balances of his steamboat books?

Ans. Yes, sir.

217. What period of accounts in his steamboat books was it, that resulted in the balance of $4,555 26, before mentioned?

Ans. From February 2d, 1835, to February 1st, 1841, all the account in that book—that is to say, "cash-book, 1835, 1845," up to February 1st, 1841, the time of striking the balance last specified.

218. After the striking of the last mentioned balance of $4,555 26, and after the entry of the said dividend of $10,000, before mentioned, is, or is not, a fresh account current commenced in said last named book, without containing said balance or said dividend?

Ans. There is, sir.

219. How far does it run before the next balance is made?

Ans. It commences March 3d, 1841, and runs to January 10th, 1842, when a balance is struck of $1,789.

220. Is that balance carried into the big cash-book or ledger of Mr. Neilson?

Ans. Yes, sir, it is; credited May 13th, 1842, on page 2 of said ledger.

221. Is said balance also carried into your books; if so, where, and under what date?

Ans. It is credited in day-book, 1845, letter F, December 31st, 1845, under head of "Capital," on page 158.

222. Is said balance carried forward in the current account in said steamboat book?

Ans. No, sir.

223. After the striking of said balance in said steamboat book, is there a dividend entered therein as paid to the stockholders; if so, under what date, and what amount?

Ans. There is, under date of January, February, and March, 1842, to the amount of $8,000.

224. Does the said dividend enter into the current account continued in that book?

Ans. It does not.

225. Is said dividend carried into the big cash-book or ledger?

Ans. Yes, sir.

226. Under what date, and on what page?

Ans. Under date of January 17, 1842, and on page 2 of said book.

227. Is that the same dividend of $8,000, which is carried into your books, in day-book F, page 158, under date of December 31st, 1845?

Ans. Yes, sir.

228. Is that dividend, or the previous dividend of $10,000, connected in any way with the balances before mentioned?

Ans. No, sir.

229. Do they, or either of them, enter into the account current from which those balances are made?

Ans. No, sir.

230. Then, if the balances were carried as credits into the big cash-book or ledger, should not these dividends also have been carried into the said ledger as debits?

Ans. Yes, sir.

231. And if the balances of the steamboat books aforesaid were carried into your books as credits, was it not necessary and proper to carry these dividends into your books as debits?

Ans. It was, sir.

232. Please to examine the subsequent account current in the said steamboat books, after January, 1842, down to March 1st, 1847, and state the dates and amounts of the several balances that are struck therein.

Ans. I find, January, 1843, a balance struck of..... $18 65
February, 1844,..... 457 65
February, 1845,..... 3,155 29
February, 1846,..... 3,220 81
March 1st, 1847,..... 7,415 06

Amounting to.....$14,267 46

233. Now, please to examine the first in date of said steamboat books, running from June 1st, 1831, to March, 1835, or thereabouts, and state whether any and what balances are struck in that book?

Ans. I find the balance of that book to be $102 43, at the end of the book. Prior balances were struck therein, but were carried forward into the account current, so that the books resulted in the said balance of $102 43.

234. How much is the sum of this last balance, and the balances mentioned in your answer to the 232d question?

Ans. It is $14,369 89.

235. Are all these balances carried into Mr. Neilson's big cash-book or ledger?

Ans. They are, sir.

236. On what page, under what date, and whether in one sum total, or otherwise?

Ans. On page 20, under date April 2d, 1847. I find it credited in one total sum, amounting to $14,369 89.

237. Is that sum carried from Mr. Neilson's cash-book or ledger into your books; if so, in what book and page, and under what date?

Ans. It is in day-book of 1847, letter G, page 107, under date April 2d, 1847, under the head of "Treasurer's Account." I find that sum credited there.

238. Is that credit embraced in the statement marked "Exhibit No. 1, on the part of the defendant?"

Ans. Yes, sir; under the head of "General Accounts."

239. Are, then, all the balances of Mr. Neilson's steamboat books down to the time of making that statement, contained in that statement?

Ans. Yes, sir.

240. Are the three dividends to which reference has been made, contained in the accounts which go to make those balances?

Ans. No, sir.

Adjourned to December 3, 1853.

241. Do the accounts out of which the said balances grow, which were carried into your books as aforesaid, embrace all the steamboat accounts current of Mr. Neilson, from 1831 to March, 1847?

Ans. Yes, sir.

242. Have you examined Mr. Neilson's said steamboat account current during all the period of time last mentioned, in reference to the point, whether or not said Neilson's salary for each and every year is contained therein?

Ans. Yes, sir, I have, carefully.

243. What do you find to be the fact in reference to that matter?

Ans. I find that in said account he had charged the Company for every year's salary, except that of the year 1843, which is not charged in that account.

244. In what book has Mr. Neilson charged his salary for that year?

Ans. In his big cash-book or ledger, on page 12, under date of April 18th, 1844.

245. Is that the same charge which is entered in your books, in day-book F, page 158, under the head of "Treasurer's Account," item "A. S. Neilson's salary, 1843, $1,000?"

Ans. Yes, sir, it is.

246. Then, inasmuch as said charge was not embraced in A. S. Neilson's current steamboat account, was it not necessary and proper that it should have been entered into the said big cash-book or ledger, and from thence into your books as aforesaid?

Ans. Yes, sir, it was.

247. Does A. S. Neilson's said steamboat account current contain a credit to the Company of the sum of $9,706 46, paid by Mr. Swan to him at the close of the year 1835?

Ans. It does.

248. Have the balances of said account current before mentioned the benefit of that credit?

Ans. They have.

249. Does not said account current in and for the years 1835,

1836, and 1837 contain divers charges of considerable amount for the expense of building canal-boats and barges?

Ans. It does; and one item of $1,000, in 1838.

250. Do your books contain charges to a considerable amount for the expense of building canal-boats and barges?

Ans. They do.

251. In what years?

Ans. In 1837, and also in subsequent years.

252. Are any of the charges for that purpose, which are contained in your books, contained in Mr. Neilson's said steamboat account current?

Ans. Yes, sir.

253. Please to specify the same.

Ans. In day-book for 1837, on page 83, there are three charges, as follows—

July 19	$2,181 37
	939 30
Making together	3,120 67
And	3,000 00
Making	6,120 67
In day-book for 1838, on page 15, there is also charged	1,000 00
Making in all	$7,120 67

254. Are there any more charges in your books for building canal-boats or barges, which are also contained in Mr. Neilson's said account current?

Ans. No, sir.

255. Why were those charges entered in your books?

Ans. Because Mr. Swan advanced the money for them, as appears by the books.

256. Is credit given to the Company by Mr. Neilson in his said account current for those sums, making in all $7,120 67?

Ans. Yes, sir.

257. Then how does the account for those items stand on Mr. Neilson's said books?

Ans. Charged and credited; the credits balancing the charges.

258. Has Mr. Neilson, in his said account current, given the Company credit for the two sums of $1,000 each, which are charged on page 83 of day-book for 1837, for building store-house at New Brunswick?

Ans. Yes, sir.

259. On the same page of said day-book is contained a charge of $1,700 88 for repairs to the steamer Napoleon. Is not that charge balanced by a credit of the same amount in your books; if so, where?

Ans. It is on page 124 of the same day-book, under date of October 27th.

Adjourned to December 6th, 1853, 11 a. m.

December 6th, 1853.

260. What amount is charged in your books for the building of the steamer Raritan?

Ans. $40,693 90; paid in 1838 and 1839.

261. To whom is said money charged as being paid?

Ans. To A. S. Neilson, the treasurer.

262. Has Mr. Neilson, in his said steamboat account current, given credit to the Company for the said sum of $40,693 90?

Ans. Yes, sir, he has.

263. Has he, in his said account current, charged the Company with the expenses of building said steamboat?

Ans. I believe he has, sir.

264. Then, as to the sum of $40,693 90 which is charged on your books, how does the account stand on Mr. Neilson's said account current?

Ans. It stands balanced.

265. In reference to all the before mentioned charges which are contained both on your books and in Mr. Neilson's said steamboat books, whether for dividends, canal-barges, store-house, steamboat Raritan, or anything else, is the Company in effect charged more than once with said items?

Ans. No, sir.

266. Are there any charges contained in said Neilson's said steamboat books and included in his said account current, the balances whereof were carried into his said big cash-book, or ledger, and into your books as aforesaid, which have been in effect charged more than once against the Company?

Ans. No, sir, not to my knowledge.

267. From your knowledge of the account kept by you and Mr. Neilson, do you believe that there are any such charges?

Ans. No, sir.

268. Have you not frequently gone over both Mr. Neilson's accounts and your own, to ascertain if the said accounts were correct, and if any charges were in effect charged more than once against the Company?

Ans. Yes, sir.

269. Have you ever been able to detect any such charges?

Ans. I have not.

270. Having carried into your books the balances of said steamboat account current, accruing from 1831 to 1847, did not your books contain the result of the whole of said steamboat account?

Ans. Yes, sir.

271. Did they not also contain, by that means, the result of all

incidental receipts and expenses which were contained in Mr. Neilson's said account current?

Ans. Yes, sir.

272. Please to specify any other incidental receipts and expenditures, which were contained in that account, that you may have any memorandum of, besides those which you have already mentioned.

Ans. Of receipts there are sundry payments for capital stock, principally in 1835.

Also in 1835 and 1836 on sale of sloop James Bennett..	$2,842 23
Also from 1832 to 1835, on James Neilson's note for principal and interest.....	2,366 66
Also in March, 1837, on sale of coal-barges to Morris Buckman.....	8,250 00
Also in February, 1840, on sale of steamer Napoleon..	4,000 00
Also from Mr. Buckman, on account of sales of coal...	8,755 31
Also dividend from Bristol Tow-Boat Association.....	90 00

I have already mentioned, I believe, the following:

Received from Swan, December, 1835.....	$9,706 46
" " Swan, 1836, for store-house.....	2,000 00
" " Swan, in 1837 and 1838, for barges....	7,120 67
" " Swan, in 1838 and 1839, for steamboat..	40,693 90

273. Exclusive of the note of James Neilson, what is the amount credited in said account current for capital stock and for interest thereon?

Ans. For principal, $18,250; for interest, $208 12.

274. Do the books anywhere contain any charge for the original cost of the steamer Napoleon and sloop James Bennett?

Ans. Nowhere that ever I have seen.

275. Have you not always understood that they were paid for out of the original capital of the Company in 1831?

Ans. I think I have, sir.

276. Have you not so understood from the complainant in this suit?

Ans. Yes, sir.

277. What have you understood from the complainant to be their original cost?

Ans. $23,000.

278. What represented the other $2,000 of the first or original capital of the Company?

Ans. That note of James Neilson for $2,000; I have so understood from the conversation of the complainant and Mr. Bradley.

279. Please to specify the incidental debits or charges contained in the said steamboat account current of A. S. Neilson from 1831 to 1847, before mentioned.

Ans. Sundry charges in 1835, 1836, 1837, and 1838, for—

Building canal barges, amounting to	$61,487 94
Building pier in New York, 1835	473 60
Building store-house in New Brunswick, 1836	2,181 58
Repairs to Napoleon, 1837	1,700 88
Building steamer Raritan, 1838, 1839	46,748 58
Also dividends paid to stockholders	108,000 00
I also observe, under date of March 1, 1847, two charges, amounting to $2,500, which, I presume, was for altering the steamer Raritan	2,500 00

Her alterations had been commenced then.

280. In the dividends mentioned in the last answer, have you included the three dividends before referred to, namely: one of $8,000, in January, 1837; one of $10,000, in March, 1841; and one of $8,000, in January, 1842?

Ans. No, sir.

281. Are any charges for building barges, or for any other expense which are embraced in the said steamboat account current from 1831 down to March 1st, 1847, contained in Mr. Neilson's big cash-book or ledger?

Ans. No, sir; they are not—only as they are contained in the balances before mentioned, which were carried into that book.

282. Were not those balances—balances of credit—carried to the credit side of that book?

Ans. They were.

Adjourned to December 7th, 1853.

283. What is the character of the principal part of the entries on the credit side of A. S. Neilson's big cash-book or ledger from the commencement thereof in 1840 to the 2d of April, 1847?

Ans. They are principally for moneys received by Mr. A. S. Neilson from the railroad transportation account, steam-towing and freight-barge account, corresponding generally, I believe, with the balances due from those accounts.

284. From what periods do the receipts from railroad transportation so credited continue, regularly entered by him in that account?

Ans. From June, 1843—embracing the May account for that year.

285. From what period do the general receipts for steam-towing appear in his said account?

Ans. From the same period.

286. Prior to that time do you find in said account any credits for moneys received from the agents of said lines of railroad transportation and steam-towing?

Ans. I find in 1842 in said account credits of several large round sums, to wit:

From A. Decker		$5,000 00
Do		1,000 00
From John R. Thomson, by draft		5,000 00
From William H. Gatzmer		10,000 00

These sums I presume were from the receipts of the lines named.

287. Do not your books contain all the receipts and earnings of the Company from the lines and sources named in your last four answers?

Ans. They do.

288. In addition to the receipts or credits contained in said account of A. S. Neilson, as mentioned in your said four answers preceding the last, what other receipts are contained in said account? Please give a list of the same.

Ans. Under date of—

1840, June 1.	From Jas. Schott, for barge Cayuga...		$3,730 92
Aug. 29.	For payment on steamboat Napoleon.....	$3,000	
1841, Jan. 29.	Do do	3,000	
			6,000 00
March 3.	Balance of steamboat Raritan's earnings.....		4,555 26
"	Premium allowed by Princeton Bank,		219 41
Aug. 20.	Do. on funds.....		33 23
1842, Feb. 12.	By N. Y. city bonds rec'd from Swan's estate.....		3,699 00
	Interest thereon.....		43 05
May 13.	Balance of st'r Raritan's earnings for 1841.....		1,789 00
Aug. 25.	Interest on corporation bonds.....		110 97
1843, March 3.	Do. do. do		110 97
"	Do. E. A. Stevens's note.....		899 87
1844, Feb. 29.	Do. do. do.		1,050 00
June 20.	Cash from Geo. Abbe on settlement of old ac't.....		1,332 88
" 22.	From corporation of Philadelphia for opening avenue at Walnut street...		2,516 21
July 12.	From E. A. Stevens, balance due on his note with interest.....		19,696 98
1845, Mar. 8.	Interest on E. A. Stevens's note.....		1,050 00
1846, May 18.	Do. do. do		1,063 03
" 18.	Payment on account of do.		2,756 67
1846, May 18.	Coal furnished st'r Napoleon in 1838 and furnished by Mr. Swan, as per Mr. Anderson's account.....		1,204 24
June 12.	On account of Bristol property.....		1,000 00
Aug. 19.	Dividend on stock bought of Dulles...		103 13

Aug.	19.	By cash returned by W. H. Gatzmer, error in pay-roll for iron steamers for April.....	655 40
Sept.	15.	By cash received from W. S. Freeman, balance due on settlement N. B. S. B. & C. Tr. act.....	3,539 18
Oct.	17.	Interest from Camden & Phila. Ferry Co.....	1,290 42
1847, Mar.	31.	By cash received from E. A. Stevens, for error in dft., by him paid Dec. 17, 1842.....	2,849 84
April	2.	Carrigan & Buckman, 1st pay't for barges.....	9,000 00
"	2.	St'r Raritan's balances, &c.....	14,369 89

289. Were the credits mentioned in your last answer all carried into and credited in your books prior to the making of the statement marked Exhibit No. 1, on the part of the defendants?

Ans. They all were, except with regard to the following items, to wit:

1841, March	10.	Premium allowed by Princeton Bank,	$219 41
1842, Feb.	12.	Interest on New York bonds.....	43 05
1846, May	18.	Coal furnished Napoleon, 1838.....	1,204 24
Aug.	19.	Cash returned by Mr. Gatzmer.....	655 40
Sept.	15.	Balance received from W. S. Freeman	3,539 18

The first two of these items, I presume, are contained in credits for premiums on funds sold in 1840, 1841 and 1842, found on page 158 of day-book F, which credits are $557 28, $361 18, and $978 69. The other three items have been already explained in my previous answers.

290. Is not the third of said entries mentioned in your last answer, for the sum of $1,204 24, entered in Mr. Neilson's book, both on the credit and debit sides?

Ans. It is.

291. If then that amount had been credited to the company as so much coal sold in 1838, as mentioned in your answer to the 459th question of the direct examination, and had been used by the company, was it not right and proper that it should be charged off on the debit side of your books, as it is done on page 155 of day-book F?

Ans. I think it was.

292. Are you not entirely satisfied, from an examination of A. S. Neilson's said cash-book or ledger, that the company stands credited on your books prior to April 3d, 1847, with every dollar of receipts which is continued in Mr. Neilson's said cash-book or ledger up to that time?

Ans. I am.

293. Are you aware of any receipts of the Company up to that some, that were not credited in your books?

Ans. No, sir.

294. Such being the case, was it not necessary, in order that your books might show the true balance of funds in the treasury of the Company, or the true balance to be accounted for by the officers to the Company, that your books should contain the various charges for expenditures contained in Mr. Neilson's said cash-book or ledger, which had not previously been entered in your books?

Ans. Yes, sir; certainly.

295. In such case, although the same charges might be found in your books as in Mr. Neilson's, would the Company, in effect, be charged more than once for the same expense?

Ans. No, sir.

296. Was the said balance of $42,156 60, shown by the statement marked Exhibit No. 1, on the part of the defendants, the balance in the treasury of the Company, or to be accounted for as aforesaid, as shown by your books at that time?

Ans. Yes, sir.

297. Was that the true balance of all the Company's accounts at that time, to the best of your knowledge and belief?

Ans. It was.

298. Please state where, in your books, the various items mentioned in answer to cross-interrogatory 288 are to be found.

Ans. In day-book F, for 1845, on page 158, will be found the following—$3,730 92, $6,000, $4,555 26, $33 23, $1,789, $110 97, $110 97, $899 87; in day-book, 1842, page 1, will be found the item of $3,699; in day-book, 1844, page 53, will be found the first item of $1,050; same book, page 60, the item of $1,332 88, in a credit of $2,111 32, offset by a charge of $778 44; same book, page 68, the item of $2,516 21; same book, page 101, the item of $19,696 98; in day-book of 1845, page 113, the second item of $1,050; in day-book of 1846, page 51, the items of $1,063 03, and $2,756 67; same book, page 65, the items of $1,000 and $103 13; same book, page 81, the item of $1,290 42; in day-book of 1847, page 107, the items of $2,849 84, and $14,369 89; same book, page 72, the item of $9,000. The other items I have already explained.

299. Do the books of the Company show the whole amount of $10,000, proceeds of sale of the steamer Napoleon, to be accounted or to the credit of the Company; if so, in what manner?

Ans. Yes, they do; $4,000 thereof is accounted for in A. S. Neilson's steamboat account current, and the other $6,000 in the said big cash-book and in my books, as above stated, in answer to the 288th cross-interrogatory.

300. On what account were the New York city bonds mentioned in said answer, amounting to $3,699, received?

Ans. On the old freight-barge account of Miller & Banker.

301. Was this amount received from Miller & Banker on the balance of $4,081 33, stated to be due from them, in the statement of Mr. Swan's account, on page 137 of day book C ?

Ans. It was.

302. On what account was that balance due from Miller & Banker?

Ans. On account of dividends due from the freight-barge business carried on by them in 1836 and 1837.

303. Had those dividends been credited to the Company at the time they accrued?

Ans. They had.

304. When Miller & Banker, therefore, paid this amount of $3,699, on account, and said sum was credited in the books, did it not become credited twice over to the Company?

Ans. It did.

305. Then, should it not have been charged off again, at once?

Ans. It should, of course.

306. Is, or is not, the same thing true of the sum of $2,111 32, due from George Abbe?

Ans. It is. Having been credited once, when the settlements were made, and then credited again when he paid it, of course it should be once charged off.

307. An allowance for losses, to the amount of $778 44, being made to him when he paid the money, which had not been allowed to him before, was not that sum also a proper charge to make, in addition to charging off the whole sum of $2,111 32?

Ans. Yes, sir, it was.

308. Did Morris Buckman ever make more than one payment of $8,250, on the 10 coal barges sold to him in or about 1837?

Ans. Not to my knowledge.

309. Is that payment accounted for and credited to the Company on their books; if so, where?

Ans. It is, in Mr. Neilson's steamboat account current.

310. Had Carrigan and Mahlon Buckman, prior to April 3d, 1847, paid more than $9,000 on their purchase of the Company's coal barges?

Ans. They had not, to my knowledge.

311. Was that payment accounted for, and credited to the Company; if so, where?

Ans. It was in Mr. Neilson's large cash-book, and in my books

312. Did you procure from Miller & Banker the New York city bonds before mentioned?

Ans. Mr. Swan procured from them the claim against the city before his death; and after his death, I got the bonds from the corporation for the claim.

313. In receiving the amounts before mentioned from Miller & Banker and Mr. Schott, was any other claim made on them, or

spoken of, than the Company's claim against them for dividends due from them whilst agents of the freight-barge business?

Ans. Not to my knowledge.

314. Did you, personally, have interviews and conversations with those parties in relation to those claims of the Company against them?

Ans. I did, with Miller & Banker; but I don't recollect with Schott.

315. Do your books contain any charges for, or on account of dividends paid to stockholders, other than those three dividends before mentioned, amounting in the aggregate to $26,000, which were not embraced in Mr. Neilson's steamboat account current?

Ans. No, sir, my books contain only those three.

316. In answer to direct interrogatory 39, you said that one of the chests taken to Philadelphia about the 1st of April, 1847, contained vouchers; what vouchers were they?

Ans. The vouchers of the Company that had been returned to me by the several agents, or taken by myself.

317. Did you also have those vouchers at New Brunswick on the 3d of April, 1847, at the stockholders' meeting there?

Ans. I did, sir.

318. Were they present at the said meeting of stockholders?

Ans. Yes, sir, in the same room.

319. Were the stockholders, at said meeting, informed that the said vouchers were there present?

Ans. I don't know that they were informed of it, but they must have seen them there.

320. Were they produced there for the inspection of the stockholders, if the stockholders wished to examine them?

Ans. I know of no other reason for their being there; I understand them to be there for that purpose, at the time.

321. Were you and Mr. Gatzmer, and Mr. A. S. Neilson, all at that meeting?

Ans. We were.

322. Were Mr. Bliss and Mr. Decker there?

Ans. I think they were, sir.

323. Were you and the other agents then and there present, authorized by the directors to make explanations to the stockholders of any matters in the accounts which they might desire to have explained?

Ans. I don't know that we had any particular instructions about it, but I considered that I was there for that purpose, and did give my assistance to the committee, and answered all the questions put to me by the stockholders.

The counsel for the defendants here gives notice to the complainant to produce, during the examination of this witness, the valuation of property, and statement of account, which was made be-

tween him and Robert F. Stockton, as agent of the Company, at their settlement at Princeton basin, in January, 1848, at the time the said complainant sold his stock, as mentioned in the pleadings in this case.

Adjourned to Dec. 12th, 1853, 11 a. m.

Adjourned to Dec. 14th, 1853, 10 a. m.

In answer to the demand made, last above stated, the complainant says he cannot, at this time, produce the said valuation of property and statement of account, but that the same will be produced in evidence in this cause on the part of complainant, before closing his testimony.

324. Were you present at the settlement made with the complainant on or about the 13th of January, 1848, at the Princeton basin, when he sold his stock to the Company?

Ans. I was.

325. Who else were there present?

Ans. Mr. Gatzmer, Mr. A. S. Neilson; part of the time Commodore Stockton was there; part of the time, also, Mr. Richard Stockton was there, Mr. Hager, the complainant, and William Halsted, esq., the complainant's counsel.

326. Was a settlement and valuation of the Company's property and assets made out at that time?

Ans. There was.

327. Did that statement include all the property and assets of the Company, so far as you knew and believed at the time, and so far as you now know and believe?

Ans. Yes, sir.

328. In what form was that statement made?

Ans. On a sheet of paper, I think. as well as I can remember.

329. Did it include the balance of $42,156 60, as shown by the books, and by Exhibit No. 1, on the part of the defendants, on the 2d day of April, 1847?

Ans. I can't remember.

330. Who made the valuation of the property of the Company at that time?

Ans. Mr. Gatzmer, Mr. Hager and Mr. Halsted.

331. Did not you assist in said valuation?

Ans. I did; I presented my views.

332. Was that valuation, in your opinion, a full and fair one?

Ans. No, sir; I don't consider it was. It was a full one, but I always thought that Mr. Hager got paid the $50,000 for the stock twice.

333. How, or in what manner, do you mean that he got paid the $50,000 twice?

Ans. Well, he got the property purchased by the original stock, and then he got the whole par value of the stock afterwards.

334. How do you mean—was the full value of the property first put down, and then $50,000, the par value of the stock, added to it?

Ans. Yes, sir, it was.

335. Who contended that it was right and proper so to do?

Ans. I don't recollect that there was any contention on that part of it.

336. Was the $50,000 put in after the valuation of the property had been made and written down, or before?

Ans. I think it was the last item.

337. Who suggested putting it in?

Ans. I think it was Mr. Hager.

338. At what time of the day was this done?

Ans. I think that was one of the last transactions; it was in the afternoon.

339. How long had you then been engaged at the said settlement?

Ans. We had been engaged all day.

340. Did you return to New York that evening?

Ans. No, sir.

341. Where did you pass the night?

Ans. At the hotel where the statement was made.

342. Did you sleep in the same room with Mr. Hager or Mr. Halsted, that night?

Ans. No.

343. What time in the afternoon did you finish said settlement?

Ans. I think it was about candle-light—about 5 o'clock, I reckon.

344. Did you see Mr. Richard Stockton after that time, during the course of the night, having an interview with the complainant and his counsel, in reference to said statement?

Ans. I saw Mr. Stockton, but was not present at his interview with them.

345. At what time in the night was it that you so saw Richard Stockton?

Ans. It was after 12 o'clock at night, I think.

346. Where did he, at that time, come from?

Ans. I could not tell, unless he came from Princeton.

347. Had you staid, during the intermediate time, at the hotel at Princeton basin?

Ans. I was there all the time.

348. Had Richard Stockton staid there during the intermediate time?

Ans. I don't know, sir; I had not seen him; I don't think he staid there.

349. Where was his residence at that time?

Ans. I believe he resided in Princeton.

350. How far is Princeton from Princeton basin?

Ans. About ¾ of a mile.

351. Where did you see Richard Stockton at the tine you have spoken of as after 12 o'clock at night?

Ans. I think I saw him in the room I was sleeping in.

352. Did he come into your room at that time?

Ans. Yes, sir, I think he did.

353. How long did you see him at that time?

Ans. He could not have been in my room more than 10 or 15 minutes.

354. What did he want—what was his business there?

Ans. I think it was in relation to the $50,000 that I have spoken of above; but what he told me I can't remember.

355. Did he ask for Mr. Hager or Mr. Halsted?

Ans. I don't recollect that, sir, either.

356. Did he, at that time, have an interview with them, as you understood at the time?

Ans. I did not understand it at the time, that I recollect. I did not know it until I heard it here the other day, from Mr. Hager.

357. Did Mr. Hager say, the other day, that said Richard Stockton had an interview with him on that occasion?

Ans. I believe he did.

358. By the estimate and valuation of the property and assets of the Company, made on that day, and concluded at candle-light, as you have before stated, what was made to be the value of Mr. Hager's stock per share?

Ans. $1,445.

359. Was that value of the stock made by including the said $50,000 before spoken of?

Ans. Yes, sir.

360. What would have been the value of the stock per share, if that $50,000 had been left out?

Ans. $1,195.

361. How much per share did Mr. Hager get by including that $50,000, more than he ought to have got?

Ans. $250.

362. How much did that amount to for the 11⅔ shares of stock negotiated by him to the Company at that time?

Ans. $2,916 66.

363. Did the complainant receive pay for his stock according to the rate which, by the said estimate and valuation, it was made to be worth, as aforesaid?

Ans. Yes, sir.

364. How much money did he receive for the said stock?

Ans. $16,858 33, besides interest.

365. When you said that the valuation of the proeprty of the

Company, in that settlement, was a full valuation, what did you mean?

Ans. I meant that everything was valued.

366. Was the valuation of each article of property carried out by itself?

Ans. The valuation of each item was carried out by itself. The canal barges may have been embraced in one item; the four iron steamers may have been in one item; the other things were probably all separate.

367. Were all the items, in your opinion, estimated at their full value?

Ans. Yes, sir, at their tip-top value, I thought, at the time.

368. Did you, in any instances, in the course of making said valuation, object to the valuation as being too high?

Ans. I made suggestions to that effect, in some instances.

369. How were your suggestions received?

Ans. Well, I think, sometimes they were objected to.

370. By whom?

Ans. By Mr. Hager, and I think also by Mr. Halsted.

371. On what ground?

Ans. I can't recollect; it is too far back.

372. Did Mr. Hager and Mr. Halsted, or either of them, when you made such suggestions, insist that you had nothing to say as to the valuation of the property?

Ans. I don't recollect that they insisted that I had nothing to say; but I recollect that in several instances they differed with me in the valuation.

373. Were not you better acquainted with the value of some of the items than any other person there present; if so, of which?

Ans. I don't know that I was better acquainted than Mr. Gatzmer was; but I think I was as well acquainted as anybody with the value of the coal-barges.

374. Were the books of the Company there present on that occasion?

Ans. They were.

375. Were all the books here present, including yours and Mr. A. S. Neilson's, there on that occasion?

Ans. I know all mine were, and I think all Mr. Neilson's were.

376. Was the general summary book there, on that occasion?

Ans. I think it was, sir.

377. Have you any doubt about it?

Ans. It strikes me that I worked from that book. I may be mistaken, though. My impression is very strong, that that book was there.

378. Were all the said books so present on that occasion, open to the inspection of the complainant and his counsel?

Ans. They were.

379. Did the complainant and his counsel have full liberty to examine said books as long as they chose to do so?

Ans. I presume they did.

380. Were they confined to that day for that purpose, if they had chosen to take a longer time?

Ans. Not to my knowledge.

381. Did they examine the said books more or less during that day?

Ans. Yes, sir, they did; they looked into them.

382. Had they not examined the said books previously?

Ans. Not to my knowledge.

383. Had they not examined them in Mr. A. S. Neilson's office during the progress of the complainant's first suit?

Ans. I heard that they did, but I was not there at the time.

384. From the language and conduct of the complainant, and his counsel, on that day at Princeton basin, did you or not ascertain from them that they had previously examined the said books?

Ans. I don't know that I thought about it at all that day.

385. Have you lately made a digested statement of all the accounts of the Company, from its commencement to April 2d, 1847, for the purpose of testing the books, and ascertaining the correctness of the balance which then appeared on them?

Ans. I have.

386. Will you produce such digested statement?

Ans. Yes, sir; here it is, contained on seven sheets of paper.

[Defendants' counsel here offers the said digested statement contained on seven sheets of paper, each having an appropriate heading, as exhibits, and which I have marked as exhibits in the cause on the part of the defendants, as follows: The sheet headed "Steamboat Accounts," No. 2; the "Railroad Transportation Account," No. 3; the "Canal Transportation," No. 4; the "Steamtowing," No. 5; the "Stock, Loan and Dividend Account," No. 6; the "Entries omitted found on both sides of the Accounts," No. 7; and the "General Summary," No. 8.]

[Complainant here objects to said exhibits.]

387. In what manner did you make said digested statement?

Ans. I made them from the books, by stating under each head of account all the receipts, and all the expenditures applicable thereto. Thus Exhibit No. 2 contains, first, all the current receipts and expenditures of the steamboat business between New Brunswick and New York, taken from Mr. A. S. Neilson's steamboat account current contained in the steamboat books, corrected by transferring thereto or therefrom a few items from or to other accounts, as shown by memoranda on the face of the exhibit; secondly, said exhibit contains sundry items incidental to said steamboat account, such as the cost of the steamers Napoleon and Rari-

tan, &c. Exhibit No. 3 contains the railroad transportation account, and receipts and expenditures incident thereto; Exhibit No. 4 contains the freight and coal-barge accounts, and receipts and expenditures incident thereto, including the cost of barges and receipts from sale of barges, and the coal account, Bristol property, &c.; Exhibit No. 5 contains the steam-towing account, and receipts and expenditures incident thereto; Exhibit No. 6 contains the stock, loan, and dividend accounts, including the original capital of the Company, and $134,000 dividends paid stockholders; Exhibit No. 7 contains a list of double entries, or items standing on both the debit and credit sides of the books, and thus balancing each other, and therefore not contained in the other exhibits; Exhibit No. 8 contains a general summary of all the others, except No. 7, and showing a balance of $42,156 68, being the same balance as shown by exhibit No. 1 within 8 cents.

388. Do these exhibits, No. 2–8, contain all the receipts of the Company down to 2d of April, 1847, from every source, so far as shown by the books, and so far as you have any knowledge or belief, with regard to the Company's receipts?

Ans. I believe they do.

389. Do they also show all the expenses of the Company down to that time?

Ans. I believe they do.

390. Is any expense charged twice, or more than once, in this statement now presented by you?

Ans. No, sir.

391. What is the meaning of the memoranda contained on the face of the current account of the freight barge business, Exhibit No. 4?

Ans. They mean that the items mentioned in said memoranda were taken out of the freight barge account and carried to the steam-towing account contained on Exhibit No. 5.

392. Have you in this statement credited the Company with the first capital stock contributed by the stockholders in 1831, amounting to 5,000?

Ans. I have; on the stock, loan, and dividend account, exhibit No. 6.

393. Was that capital stock credited anywhere in any of the books?

Ans. No, sir.

394. What have you inserted in your statement as charge against that capital stock?

Ans. The cost of the property that was purchased with it, viz., the steamer Napoleon and sloop James Bennett, $23,000, on Exhibit No. 2, and Mr. James Neilson's note of $2,000 on Exhibit No. 6, stock, loan, and dividend account.

395. Were the items mentioned in the last answer charged anywhere on the books?

Ans. No, sir.

396. Why did you insert said capital stock as a credit, and said last mentioned items as debits, in your statement?

Ans. To make the account complete. The property was on hand and the stock was paid in, and therefore it was necessary to put them down to make the account complete.

397. What is the credit which, in the statement now presented by you, you have inserted for the second or new capital stock of the Company, paid in in 1835?

Ans. $25,208 12; the $208 12 being interest.

398. In answer to question 273, on the cross-examination, you stated that you found the sum of $18,250, besides the said interest, credited in the steamboat account current for this capital stock. Where did you find the remaining $6,750 credited?

Ans. That was credited to the Company in barges built at Princeton, and I have found a memorandum of it on a small ledger of Mr. A. S. Neilson containing several accounts, which is not here present.

399. Does said small ledger contain anything but what is in Mr. Neilson's books here present, except this portion of the expense of building the barges which were built at Princeton?

Ans. I think not, sir; all that is in that book is in these books, except that item.

400. Do I understand you to mean that this amount of $6,750 was expended on the barges built at Princeton, and allowed to the parties defraying the same, on their subscription to the capital stock?

Ans. Yes, sir; so I understand from that entry on Mr. Neilson's small ledger before referred to.

401. Is that portion of the expense of said barges built at Princeton, charged against the Company either on your books, or on A. S. Neilson's books here present?

Ans. No, sir.

402. How many of said barges were built at Princeton?

Ans. Eight, I believe.

403. What was the entire cost of building said barges?

Ans. $24,234 33.

404. How much of this expense is charged in your books?

Ans. One item of $2,904 61, on page 84 of day-book, 1837, and also the sum of $7,120 67, charged as paid to A. S. Neilson on account of those barges, the last named sum being credited by him on his books. My charge balances his credit, as may be seen on Exhibit No. 7.

405. How much of the expense of said barges is charged on A. S. Neilson's account?

Ans. $14,579 72, including the said sum of $7,120 67.

406. What is the amount of the said two sums, viz: $2,904 61 and $14,579 72?

Ans. $17,484 33.

407. How much is that sum short of the entire cost of the said barges?

Ans. $6,750.

408. Then the last named amount, being a part of the expense of said barges, is not charged either in your books or in A. S. Neilson's.

Ans. No, sir.

409. In making the statement which you now present on Exhibit No. 28, what do you do with that $6,750?

Ans. I add this amount to the capital stock of 1835, which I find on Mr. Neilson's account current, thereby making the whole $25,000, besides interest; and on the other side of the account I add the same amount to the cost of barges which I find in his said account current.

410. Will you now recapitulate the items which you have put into your statement to make it complete, which you did not find on your books, nor on A. S. Neilson's books?

Ans. On the credit side I have inserted—

Original or first capital stock	$25,000 00
Second capital, subscribed 1835	6,750 00

On the debit side I have charged—

Cost of steamer Napoleon and sloop James Bennett	$23,000 00
Loaned to James Neilson on his note	2,000 00
Cost of barges at Princeton above what is charged in the books	6,750 00

411. Does your statement contain any other items which do not stand on the books?

Ans. In the stock, loan and dividend account, I have charged and credited the loan to Mr. E. A. Stevens of $14,400 20, and charged the balance of $352 46, which is credited on the steam-towing account, to balance the same. These are the only items.

Adjourned till Dec. 15th, 11 a. m.

[The defendants' counsel here offers in evidence, as exhibits in the cause, the general summary-book and A. S. Neilson's small ledger, mentioned in the witness's examination yesterday, which I have marked, the former Exhibit No. 9, and the latter No. 10, on the part of the defendants.]

412. The said last mentioned exhibits being shown to witness, he is asked, are those the books referred to yesterday by you as the general summary-book, and A. S. Neilson's small ledger?

Ans. Yes, sir, they are.

413. What is the general summary-book?

Ans. It is a general yearly summary of the various accounts in

my books here present, containing the totals of the different heads of account in the ledgers, and said totals being arranged for each year of the accounts under the different branches or general heads mentioned in Exhibit No. 1.

414. When was this summary-book made?

Ans. It was made about, I think, the year 1845, and continued after that from year to year. It contains merely copies of the various annual balance sheets.

415. Then it is merely your annual balance sheets put into book form?

Ans. Yes, sir.

416. Is the other book, viz: the small ledger, all in Mr. A. S. Neilson's handwriting?

Ans. Yes, sir, it is.

417. Did you have the statement, Exhibit No. 1, at Princeton basin, at the time of the settlement with the complainant, mentioned in your examination yesterday?

Ans. Yes, sir.

418. How many copies were made of the statement and valuation made at that settlement?

Ans. I think there were several, sir.

419. At that time?

Ans. Yes, sir.

420. Were there any of them signed by the parties?

Ans. I don't know about that. There may have been two signed by the parties.

421. Have you at the request of the defendants or their counsel made a search for said statement or a copy of the same?

Ans. Yes, sir, I have made a search and can't find it, nor any copy of it.

422. Was one or more copies thereof taken by the complainant at that time?

Ans. I can't say certainly, but I think Mr. Hager had a copy of it.

423. If the complainant and Richard Stockton, in the interview they had together that night, after 12 o'clock, as before stated, made any alteration in the statement, did they at all alter the result of it as to the price or value of the complainant's stock?

Ans. Mr. Hager was paid for the stock according to the settlement made in the afternoon.

424. And in that valuation, you are confident that the whole amount of the capital of the Company was added to the valuation of all the property of the Company?

Ans. Pretty confident.

425. You spoke yesterday with confidence on the subject; have you any less confidence to-day?

Ans. No, sir.

426. What then do you mean by saying "pretty confident?"

Ans. I mean to be understood as I was understood yesterday afternoon.

427. You stated yesterday that you were not certain about the balance of $42,156 60 being included in that statement. If said balance was included in the statement and valuation of the stock, was it so included and put in in addition to and distinct from the said $50,000 capital stock?

Ans. Yes, sir.

428. When did the New Brunswick Co. cease to carry on the railroad transportation business?

Ans. In 1846, April 1st.

429. Did Mr. Gatzmer, in 1845, when he returned to you his steam-towing account for the years 1840, 1841, and 1842, return you his vouchers also?

Ans. It strikes me he did, sir; but I won't be sure about that.

430. Were all the receipts and all the expenditures which were rendered to you from time to time by the different agents of the Company duly entered in your books?

Ans. Yes, except that in the case of the freight-barge account, the dividend only was entered.

431. You were asked in question 115, direct examination, to which line "R. F. Loper's commissions" charged on ledger D, p. 88, for 1843, were entered. Can you now state more particularly that point?

Ans. It was charged to the Railroad Transportation account, and it must have been for his commissions in conducting the Winter Line.

432. After the year 1840 inclusive, to whom did the agents of the freight-barge lines pay the amounts due from those lines for steam-towing?

Ans. To A. S. Neilson.

433. Were such amounts included with the dividends from the freight-barge business as paid to Mr. Neilson?

Ans. No.

Adjourned to December 16th, 1853.

434. Did not A. S. Neilson, in entering in his large cash-book or ledger the monthly amounts received by him from the freight-barge agents, include in one sum, under the name of "dividend," both the amount of dividend and the amount due from said agents for steam-towing, at least for a portion of the time? and specify as near as you can what portion.

Ans. I think he did; by examining his book, I find that he did, at least in the year 1840. Upon a further examination for the years, to 1845 inclusive, I find he has credited the steam-towing and dividends from 1840 in one sum.

435. How are they credited in your books?

Ans. They are credited separately; the steam-towing under the head of steamboat Philadelphia and steamboat New York, and the dividend a part of the time under the head of "Profit and Loss Tow Boats," the balance of the time under the head of "Dividends Freight Barges."

436. Why was the account under the heading "Schooner Delaware," in 1843, carried into the general account for that year?

Ans. The reason is that she was being refitted as a schooner, and that was the cost of refitting her, and therefore it applied to the general account.

437. Did you generally embrace in the general account, as exhibited on Exhibit No. 1 and in the Summary Book, all expenditures for capital?

Ans. I did.

438. In answer to question 182 of the direct examination, you state, in substance, that your books, you believed, do not contain any charges for canal tolls due from the barges of the Merchants' and Swiftsure Lines. Did you then advert to those charges contained under the head of treasurer's account, on p. 158 of day-book F, amounting respectively to the sums of $1,939 01, and $1,040 20?

Ans. No, sir, I did not.

439. Do you remember on what account Mr. Neilson paid those moneys?

Ans. I do not, sir, without it was from the failure of some of the agents—C. King & Co.

440. Are the steam-towing accounts from 1836 to 1841 inclusive, (with the exception of so much of them as was kept by Gatzmer, in 1840 and 1841,) included in the general account for those years?

Ans. Yes, they were.

441. Under what heads in your books were entered the several payments made to the C. & A. R. R. Co., on account of steam-towing?

Ans. The charge of $27.851 67, in 1843, is charged under the head of treasurer's account, and carried into the general account. The charge of $10,000, in 1844, is charged under the head of steam-towing, and carried into the steam-towing account. The charge of $11,442 00, in 1846, is charged under the head of treasurer's account and carried into the general account. The last payment, of $5,435 94, in 1846, is charged under the head of steam-towing, and carried into that account.

442. In what respect do the footings of the general summaries, contained in the ledgers for 1836 and 1837, differ from the statement marked Exhibit No. 1?

Ans. The general summary for 1836, in the ledger, contains the balance of the year 1835; and the general summary for 1837, in

the ledger, contains the balance of 1836. In Exhibit No. 1, the balances are not carried forward from one year to the other—that is the only difference between them.

443. Is there, in the books, any heading of "general account?"

Ans. No, sir.

444. When you speak of the "general account," therefore, to what do you have reference?

Ans. I refer to every other heading that don't apply to a particular account.

445. I don't ask what items or book-head you carried into the general account, but I ask what you mean by the general account, when you say you carried any particular head into the general account?

Ans. I mean the heading of general account in Exhibit No. 1, and in the general summary book, Exhibit No. 9, corresponding thereto.

446. In answer to question 191, direct examination, you state, in substance, that you derived the several amounts charged and credited in your books, under the heads of capital and treasurer's account, from A. S. Neilson; will you examine more particularly as to that point, and state whether that fact is so?

Ans. By examining the books I find a great deal charged under the head of capital derived from other sources than Mr. Neilson's book, and under the head of treasurer's account likewise.

447. From what other sources, in the main, than from A. S. Neilson, did you derive the charges and credits under the heads of those accounts?

Ans. H. R. Swan, principally, and Mr. Gatzmer and Mr. Bliss.

448. Did A. S. Neilson produce vouchers for the charges derived from him, which are contained on p. 158, day-book F, for 1845?

Ans. I think there was a voucher received for the entries on that page.

449. I mean, had he vouchers for the charges there made, which you derived from him?

Ans. I think he had, sir; but he retained them.

450. Why were the charges on that page, under the head treasurer's account, of $1,170 47 and $2,581 13, made, as near as you can tell?

Ans. They were made because he was paid that amount short of the dividends and steam-towing due from C. King & Co., for Sept., 1841, and from Thomson & Neilson, in October, 1841. My account had the whole amount of dividends and steam-towing credited; and, therefore, those charges had to be made, to wipe it out—he did not receive the money.

451. In what respect did A. S. Neilson's steamboat books and his large cash-book or ledger differ from each other, as to their relation to your books?

Ans. One contains the running accounts of steamers Napoleon and Raritan, and other incidental accounts with them, which were not contained in my books at all, except so far as the balances are concerned; whilst the account in the big cash-book ran parallel with mine, and contained the same things.

452. In saying that the latter book contained the same things with your books, do you mean to say that it contained the same things in form and figures, or in substance only?

Ans. In substance only. It don't contain every figure, according to his entry; but the result is the same.

453. Does A. S. Neilson's said large cash-book or ledger contain all, in substance, that is contained in your books?

Ans. No, sir.

454. What does it not contain?

Ans. It does not contain any of the accounts before 1840, nor the railroad transportation account prior to 1843, nor the steam-towing account prior to that time, except the steam-towing account from the lines—the Merchants' and Swiftsure Lines.

455. Were any charges for capital contained in your books, prior to 1844, derived by you from A. S. Neilson?

Ans. No, sir; I think not.

456. Was not the charge of $1,700 88 included in your books, both on the Dr. and Cr. side of the capital account, for 1837, derived by you from A. S. N.?

Ans. I don't recollect.

457. Was the amount of $40,693 90—advanced by Mr. Swan to A. S. Neilson for building the Raritan, which is under the head of treasurer's account in your books for 1838, 1839—derived by you from A. S. Neilson?

Ans. No, sir; it was money advanced by Mr. Swan to Mr. Neilson.

458. Was the amount of $46,666 66, paid for the Walnut street property, and contained in treasurer's account, 1839, derived by you from A. S. Neilson?

Ans. No, sir; I think not.

459. Was the amount of $27,123, loaned to the Camden & Amboy Railroad Company, in 1839, and contained in the same account, derived from him?

Ans. No, sir; I think not.

Adjourned to Dec. 17th, 1853, 10 a. m.

December 17th, 1853.

460. So far as you received any moneys of the Company directly from the earnings of any of the lines, as, for example, the Coal Barge Line, or any other, were such moneys always fully accounted for to the Company, and duly credited in your books?

Ans. Yes, sir.

461. Where you received moneys from any of the other agents, were such moneys always disbursed or used for the expenses of the Company?

Ans. Yes, sir.

462. When you say, in answer to question 221, direct examination, that the expense accounts were never directed to you in Mr. Gatzmer's handwriting, to what expense accounts do you refer?

Ans. I meant in that case the railroad transportation.

463. Did you have reference to any expense accounts except those of the current monthly expenses of the railroad transportation defrayed by Mr. Freeman?

Ans. No, sir.

464. Did not the executive committee, as a general thing, examine all the disbursements and expenses for every month?

Ans. Yes, sir.

465. Please state again, if you have already done so, the names of the executive committee.

Ans. Mr. Edwin A. Stevens, John R. Thomson, Mr. James Neilson, and Mr. Richard Stockton. I don't know that I know the others—Commodore Stockton and Robert L. Stevens may have been members ex-officio; they were both presidents.

466. Presidents of what?

Ans. Mr. Robert L. Stevens was president of the C. & A. R. R. Co., and Commodore Stockton was president of the Del. & Rar. Canal Co.

467. My question, as to who were the executive committee, related to the New Brunswick Company, and not to the other Companies named by you. Please state who were the executive committee of the New Brunswick Company.

Ans. I can only say, then, the four gentlemen first named; and I can't say positively that all of them were, only from hearsay.

468. Were the monthly meetings for settlement, to which you have referred, joint meetings, in which the New Brunswick Company, as well as the said Railroad and Canal Companies, were represented?

Ans. Yes, sir.

469. Were the gentlemen you have named members of the executive committee and officers of the Railroad and Canal Companies as well as of the New Brunswick Company?

Ans. I believe they were, sir.

470. Did Mr. Bliss always attend the monthly settlements?

Ans. Always, sir, I think, except something very particular prevented.

471. Did he attend such settlements on behalf of the New Brunswick Co., as well as on behalf of the Railroad Company?

Ans. Yes, sir, I think he did.

472. Were his expenditures on behalf of the New Brunswick Co. examined at said settlements?

Ans. That I don't know, sir.

473. Did you so understand at the time?

Ans. My impression is that they were, but I won't be sure.

474. As a general thing, did you not understand that all the expenses of the Company were examined at said settlements?

Ans. Yes, sir.

475. Did you, in the little cash-book referred to by you in your direct examination, have Mr. Bliss charged with the moneys he received from the railroad transportation, or from any other sources of the Company?

Ans. Yes, sir.

476. When you say that you gave him credit in said cash-book for the expenses of the steamboat Swan paid by him, do you mean that you gave him credit on the said account in which you had him so charged?

Ans. Yes, I gave him credit against the cash I had charged against him.

477. Was the object of that cash-book anything more than to show in which of the agent's hands the various moneys accruing from the receipts of the Company were from time to time?

Ans. Nothing more, sir.

478. Those moneys, as I understand you to say, were all credited to the Company on the books here present, as they respectively accrued?

Ans. Yes, sir.

479. Were the vouchers for the expenditures defrayed by the Company itself on account of the freight-barge lines, such as repairs of boats, barges, &c., usually returned to you?

Ans. Yes, sir.

480. When Mr. Gatzmer paid such expenses did he return his vouchers therefor to you?

Ans. I don't recollect whether he did or not. My impression is that he did.

481. Did A. S. Neilson?

Ans. I think Mr. Neilson returned his vouchers.

482. Did you examine Mr. Bliss's vouchers for the expenses of the steamer Swan, paid by him?

Ans. Yes, sir, I believe I did.

483. What amount have you on your books, credited as due from the agents of the freight-barge lines, for dividends and steam-towing, for September, 1841?

Ans. $5,058 13.

484. What amount has A. S. Neilson in his large cash-book, credited as received from that source for the same month?

Ans. $3,887 66.

485. Does not the difference between those two amounts corre-

spond with the charge of $1,170 47, contained on page 158, day-book F, of your books?

Ans. The difference is $1,170 47, and corresponds precisely.

486. What amount have you credited for the same business for October, 1841?

Ans. $4,799 68.

487. What has A. S. Neilson credited, as received for the same month?

Ans. $2,218 55.

488. Does not the difference between these two sums correspond with the charge of $2,581 13, contained on page 158, day-book F, of your books?

Ans. Yes, sir, exactly.

489. Do you know that C. King & Co. failed in the fall of 1841?

Ans. I always understood so, sir.

490. Did you, or not, understand at the time, that they were considerably indebted to Thomson & Neilson, as well as to the Company?

Ans. Yes, sir, I did so understand.

491. Did or did not Thomson & Neilson retain dividends due from themselves, or some portion thereof, in consequence of an arrangement made, of the indebtedness of C. King & Co. to them and the Company?

Ans. I believe they did, sir.

492. Did you so understand it at the time?

Ans. I don't recollect at the time; but I am sure I understood it so.

493. Do you know what that arrangement was, or in what manner it was effected?

Ans. I know there was an arrangement made that Thomson & Neilson should not be the losers; but I don't know how it was effected, unless it was by allowing them the money for it, which was allowed. I know there were moneys allowed them.

494. In question 308, direct examination, you were asked if Exhibit No. 1 was presented to the stockholders' meeting, April 3d, 1847, as a true account and statement of all the business of the Company during the period of time therein embraced; and you answered that it was, to the best of your knowledge; did you mean, or do you mean to say, that there may not have been items, both of receipts and disbursements, which had accrued before the time to which that statement was brought, and which had not yet been returned by the agents, nor entered in the books?

Ans. I don't mean to say that; I do mean to say that that Exhibit No. 1 contains everything in the books, the result of everything in the books.

Adjourned to December 21st, 1853.

495. May not receipts and disbursements have accrued prior to 2d April, 1847, which had not yet been returned and entered in the books?

Ans. Certainly, sir.

496. Would not such have been the case to a greater or less extent, in the regular course of business?

Ans. Certainly, sir. The business could not have been brought to a close all in one day when it was so extensive.

497. Was it pretended, or alleged, at said stockholders' meeting, that the books did contain every receipt and disbursement which had accrued up to that time?

Ans. I think not, sir.

498. Were they presented as containing anything more than they would naturally contain in the ordinary course of business, except as related to the balances of the steamboat books?

Ans. No, sir.

499. Had the books, at that time, been written up, so as to contain all the business of the Company, both receipts and disbursements, as far as it could be conveniently obtained?

Ans. They had.

500. In a business so large and extended as that of the New Brunswick Co., would there not necessarily be items of receipts and disbursements to come in afterwards, although they had then actually accrued?

Ans. Certainly, sir.

501. Was anything to the contrary of that pretended by the directors, at that stockholders' meeting?

Ans. I think not, sir.

502. Except for the years 1840, 1841 and 1842, were the receipts and disbursements of the steam-towing at the Philadelphia end regularly returned to you, in course, monthly or otherwise, during the years respectively in which they accrued?

Ans. They were generally returned to me monthly, sir.

503. Were the vouchers therefor returned to you, as well as the accounts?

Ans. I think they were not. I think Mr. Gatzmer retained his own vouchers, and I think Mr. Neilson retained his also.

504. In arriving at the balance accruing from steam-towing in the year 1841, as stated in the settlement of that account, page 82, day-book G, was the item of $1,825 62 for steamboat charters paid in that year, included in the current expenses?

Ans. It was not.

505. Were the New Brunswick Co. allowed by the C. & A. R. R. Co. in that settlement, a credit for the said items of $1,825 62? if so, where was the allowance made?

Ans. They were allowed a credit for said item, and on the same

page 82, day-book G. It is among the miscellaneous items stated below the current yearly balances on that page, in the exact sum.

506. Did the C. & A. R. R. Co. pay the New Brunswick Co. any money on that settlement?

Ans. No, sir, I believe not; it was the other way.

507. Did the New Brunswick Co. pay the C. & A. R. R. Co. anything on that settlement?

Ans. Yes, sir; $5,435 94, being the balance found due from the New Brunswick Co. to the C. & A. R. R. Co. on the settlement.

508. In answer to question 329, direct examination, you stated that the balances for 1844, as stated in that settlement, was obtained by deducting from the expenses an item of $10,000 paid in that year to the C. & A. R. R. Co.; was that item allowed to the New Brunswick Co. in another place, in that settlement?

Ans. Yes, sir; it was on the same page, among the payments made to the C. & A. R. R. Co., which are stated by themselves and allowed in that settlement.

509. You have stated, in substance, that the balance of receipts exhibited by the said settlement for the years 1840, 1841, 1842 and 1845, amounts to the sum of $45,477 33, and that the balance of steam-towing for those years, by Exhibit No. 1, was the same, with the exception of the amount of two items, viz: the said item of $1,825 62, and an item of $352 46. You have already stated that the item of $1,825 62 was allowed among the miscellaneous items in that settlement; was the other sum of $352 46 allowed the New Brunswick Co. in that settlement?

Ans. No, sir.

510. Why was it not allowed?

Ans. It was for old bills paid by Mr. Swan, and never charged until Dec., 1845, and I presume was overlooked in the settlement.

511. In stating the account of the steam-towing at said settlement, were Mr. Gatzmer's receipts and expenditures therefor, in 1840, 1841 and 1842, carried to the account of each of those years, respectively?

Ans. Yes, sir.

512. How is it in regard to that matter in Exhibit No. 1?

Ans. The receipts and expenses of Mr. Gatzmer for those years are contained under the year 1845, and are not included under the years 1840, 1841, 1842.

513. Does Exhibit No. 1, throughout, contain all the accounts as they come in the books?

Ans. Yes, sir.

514. In answer to question 335, direct examination, you stated that the sum of $29,616 50, appearing on Exhibit No. 1, as expenses for steam-towing in 1846, embraced the sum of $864 64 for repairs and expenses of the Hornet steamer, that came in after

the settlement was made; state on what pages of the day-book for that year, and under what dates, said sum of $864 64 is found.

Ans. On page 92, under Nov. 30, is..... $862 24
On page 97, under Dec. 31, is..... 2 40

Making the said sum of..... $864 64

Which charges are under the head of Steamboat Hornet.

515. State, if you know, when said expenditures, amounting to $864 64, accrued.

Ans. They were bills rendered by Mr. Gatzmer, and accrued about the time that he rendered them, or a little before. He rendered them Nov. 30th, 1846, all except $2 40, which was rendered Dec. 31st, 1846.

516. Please state the items in addition to the current expenses of steam-towing which were allowed as credits to the New Brunswick Co. in the settlement of that account with the C. & A. R. R. Co.

Ans. First, payments which had been made to the Railroad Company on account, to wit:

Dec. 1st, 1843	$27,851 67	
Dec. 31st, 1844	10,000 00	
Dec. 31st, 1845	11,442 00	
		$49,293 67

Second, miscellaneous expenses allowed:

1845, Dec. 31st.	Half of general expenses from 1836 to date	$10,926 77
	Balance of rent account, 1839	2,874 19
	Steamboat charters, 1841	1,825 62
	Half rent of office, 1843	75 00
	Half salaries freight-barge ac't 1843, 1845	1,256 66
1846, April 30.	Half gen'l expenses from 1st Jan. to date	323 99
	Half salaries ditto	216 66
	Amount paid for repairs of steamboats from 1st Jan. to May 1st, 1846	23,315 92
	Wharfage paid by A. S. Neilson, 1842	500 00
	Do. do. do. 1846..	500 00
	Charter steamboat Hornet from Aug., 1841, to August, 1846	17,000 00
		$58,814 81
	Total allowed	$108,108 48

517. What general expenses are referred to, one-half of which was allowed to the New Brunswick Co. on that occasion?

Ans. My salary, the clerk's salary, stationery, and, I think, rent of office, and generally everything I had included under the head of "General Expenses."

518. In the statement made by you in Exhibits No. 2, 8, inclusive, how or where have you placed these "general expenses?"

Ans. I have placed them to where they belong; I have distributed them amongst several accounts. The amount allowed to the New Brunswick Co., in the said settlement of the steam-towing account, I have placed under the head of Steam-Towing; and the residue I have divided and distributed among the freight-barge account, the coal-barge account and steamboat account.

519. Did you carry any part of said general expenses to the railroad transportation account?

Ans. No, sir.

520. I see on Exhibit No. 3, among incidental expenditures, a head of "General Expenses, Office Rent, &c." To what general expenses does that refer?

Ans. It refers to general expenses belonging to the railroad transportation account, and is none of it included under the head of "General Expenses" in my books.

521. In answer to question 349, direct examination, you stated that the C. & A. R. R. Co. paid the New Brunswick Co. for conducting the steam-towing business in the settlement before referred to; did you mean to say that the C. & A. R. R. Co. paid the New Brunswick Co. any money in that settlement, or in the steam-towing business, in any way?

Ans. No, sir; I meant nothing more than that they allowed them half of the general expenses, and those other matters contained in the settlement on page 82 of day-book G.

522. In your direct examination you stated that Mr. Bliss, at one time, received the balances of railroad transportation. When was that?

Ans. I think it was in the years 1839, 1840, 1841, and 1842.

523. Did he so receive said balances prior to Mr. Swan's death?

Ans. He may have, a month or two before; I can't recollect now.

524. Did he receive Mr. Freeman's balances as well as Decker's?

Ans. No, sir, I believe not.

525. Who received those?

Ans. I think Mr. Benj. Fish received them.

526. Up to what period?

Ans. I think up to 1843.

527. Did Mr. Swan receive all the moneys of the Company, as a general thing, (except the steamboat receipts between New Brunswick and New York,) up to the time of his death?

Ans. I believe he did, sir, except a month or two, probably, before he died.

528. Was he sick during that month or two previous to his death?

Ans. Yes, sir, confined to his room.

529. In what places did the greatest portion of the expenses of the Company accrue?

Ans. In New York and Philadelphia.

530. Was it not more convenient for the uses of the Company, to have the money of the Company lying at New York and Philadelphia than it would have been to have it lying at New Brunswick?

Ans. I think it was.

531. Do not the charges for expenses of the steamer Swan, and for ferriage of goods at Camden, appear on the face of the books to be for those purposes?

Ans. Yes, sir.

532. In answer to question 390, direct examination, you stated that, when you received the accounts of the dividends of the freight-barge lines from A. S. Neilson, you think you copied it from his book, his large cash-book; examine said book, and see if you can be correct in that answer.

Ans. I must have made a mistake in that answer. I don't think I ever took the amount of the freight-barge dividend from Mr. Neilson's book; but from the books rendered by the agents, called the joint account-book.

533. In question 392, direct examination, you were asked, "Did you post, enter, or carry the whole of the last named book in relation to the freight-barge business in your books?" and your answer was, "I did, if it related to my books." What did you mean by that answer; if you took the dividends from the joint account-book, how can you say that you took them from Mr. Neilson's book?

Ans. I could not have meant that I took the dividend account from Mr. Neilson's book; or if I did, I must have been mistaken. The fact was, that I took the dividend account from the joint account-book. I can account in this way, probably, for the answer I there made. My memory is, at this time, more clear on the subject.

534. Is it not true that you have in your books all the dividends; and that Mr. Neilson entered them in his book, likewise, as he received them?

Ans. Yes, sir.

535. In saying then, or assenting to the question, whether you posted them into your book, may you not have had in mind simply the fact, that your book contained them, as well as his?

Ans. Probably I had, sir.

536. When you say that Exhibit No. 1 is a copy of your books, what do you mean by the word "copy?"

Ans. I mean result.

537. You stated, in effect, that the entries under the heads of capital and treasurer's account on page 158, day-book F, were made at or near the time of their date, and that Mr. Gatzmer's account of steam-towing for 1840, 1841, and 1842 might have been entered early in 1846; were those entries made, at least, shortly after their dates respectively?

Ans. I think they were, sir.

Adjourned to 11 a. m., Dec. 22, 1853.

Met February 23, 1854.

The cross-examination being read over to this point, the witness, in reference to his answer to cross-interrogatory No. 59, in which he stated that the receipts were entered in the Company's books, whether the moneys were forthcoming or not, says he desires to explain that he now recollects that in the year 1843, there were three coal-barge freights not paid by Mr. Jamieson; the boats being consigned to him he failed to pay, and the freights were, I believe, never credited in the Company's books. This is the only instance I recollect of in which the earnings of the Company were not credited.

Met February 24, 1854.

538. Who received the dividends due from the freight-barge lines, from the time that Mr. Swan ceased to receive them, till the time they were paid to A. S. Neilson?

Ans. I think Mr. Ira Bliss did.

539. Who received the receipts from steam-towing from the time that Mr. Swan ceased to receive them, till the time they were paid over to A. S. Neilson?

Ans. I think Mr. Wm. H. Gatzmer, and Mr. Bliss likewise.

540. Who received such receipts for the most part, during that period?

Ans. Mr. Gatzmer.

541. Do your books contain credits for the charter of the barges of the Company, when used in the railroad transportation business, corresponding to the debits for such charter, contained in the railroad transportation account?

Ans. Whenever they chartered the boats, I always credited the Company for the charter, and they charged the charter in their expense account.

542. Who do you mean by "they," in the last answer?

Ans. I mean the railroad transportation agents, principally Mr. Decker.

543. Do you mean to say, that whatever those agents, in their

accounts, charged for that purpose, you credited to the Company, as a receipt from the barges chartered?

Ans. Yes, sir.

544. How was the matter transacted?

Ans. In some cases the money was paid over to me by Mr. Decker; in one case, at least.

Cross-examination closed.

Adjourned to February 25, 1854.

Met February 25, 1854.

Re-examination commenced.

Qu. 1. Has it occurred, during this examination, that your answers to many questions under consideration have been delayed to enable you to examine the books in relation thereto?

Ans. With regard to the question asked me, it has.

2. During this examination have you conversed with and asked questions of the complainant and his counsel, and of the defendants' counsel relative to the subject-matters of the examination? [Objected to.]

Ans. Yes, sir.

3. When you say, in your cross-examination, that you have frequently differed in opinion with complainant and his counsel respecting the Company's books, do you mean to say, that your answer to any question propounded on the part of the complainant has been influenced or interfered with, by means of such differences of opinion and conversations? [Objected to.]

Ans. No, sir.

4. In your cross-examination you stated that at the meeting of stockholders, April 3, 1847, at New Brunswick, you had there present the books and vouchers of the Company. Had you also the same present at an evening meeting at Steele's hotel about the same time? [Objected to, as introductory of new matter.]

Ans. I don't recollect any evening meeting just now; but if there was one during that time, all my books and papers were there.

5. Have you or have you not said to the complainant during this cross-examination, that you were present at a meeting at which Mr. E. A. Stevens and the complainant, and others of the Company were present, at New Brunswick? [Objected to for same reason as last.]

Ans. I may have.

6. Did you or did you not say to the complainant, that E. A. Stevens at such meeting said that he managed the affairs of the Company as a close corporation? [Objected to for the same reason as the last.]

Ans. I may have.

7. Did E. A. Stevens at any time in your presence or hearing say to the complainant, or to any of the stockholders, one or more,

that he managed the affairs of the New Brunswick Company as a close corporation? If yes, state when, and where, and to whom. [Objected to for the same reason as the last.]

Ans. I may have heard Mr. Stevens say so; I think I have heard him say so; but when, or where, or to whom, I could not tell precisely. I have heard Mr. Hager say that he heard Mr. Stevens say so. What I have heard from Mr. Hager has impressed my mind with regard to that matter more than what I heard from Mr. Stevens.

8. Did you state to the complainant during your cross-examination, that you heard E. A. Stevens say to, or in the presence of the stockholders, or some of them, that he, E. A. Stevens, managed the affairs of the New Brunswick Co. as a close corporation? [Question objected to as leading, immaterial, cross-examination, and introductory of new matter.]

Ans. I may have, but I can't call it to mind now. If he says so, I suppose it must be so.

9. In answer to cross-interrogatory 477, you stated that the little cash-book was nothing more than to show which of the agents held the various moneys received from time to time in the Company's business. Do you mean to be understood, or is it the fact, that when you credited in your books the proceeds of the Company's business as rendered to you, that you about the same time charged in the little cash-book or ledger the several amounts of such credits against the Company's agents who were in the receipt of such moneys? [Question objected to as leading and as going over the same ground as the direct examination.]

Ans. Yes, sir.

10. In answer to cross-interrogatory 61, you stated that Mr. Swan's private day-book and ledger were kept in Dr. and Cr. form. By whom were such Dr. and Cr. entries made in said books, and to what business of the Company did such entries relate? [Question objected to for the same reasons as the last.]

Ans. Sometimes by me and sometimes by Mr. Swan. I don't know that they related to any business of the Company.

11. What was the nature of such entries? [Question objected to as before.]

Ans. The nature was moneys due to Mr. Swan, and moneys due by Mr. Swan.

12. Did such moneys stated in your last answer as due Mr. Swan, relate to the Company's business; and if so, what was it? [Question objected to as before.]

Ans. If they related to the Company's business, the Company got credit for it. If Mr. Decker, for example, rendered his account for railroad transportation for any one month, the receipts were credited in the Company's books, the expenses were charged in said books; whatever balance remained Mr. Swan charged or credited on his

small book, making it a personal matter with Mr. Swan. So far as that, it related to the Company's business.

13. Did it also so relate to the freight barge business? [Question objected to for the same reasons as before.]

Ans. I believe it did, sir; but the freight barge business was different from Mr. Decker's business, so far as charging or crediting their renderings in the Company's books; balances only were credited or charged, as I have stated before.

14. Was the business of said lines after Swan's death continued to be credited and charged in the Company's books, and the balances thereof in the little cash-book before named? [Question objected to, for the same reasons as before.]

Ans. I think I have answered that question before; but they were.

15. By whom? [Question objected to as before.]

Ans. By myself.

16. Were any charges made in the said little cash-book or ledger, other than those made against the said agents, which related to the receipts or expenditures of the Company? [Question objected to for the same reasons as above specified.]

Ans. I believe not, sir.

17. In answer to cross-interrogatory 475, you stated that you charged Mr. Bliss in the little cash-book or ledger with the moneys he received from the Railroad Transportation Line. During what period were such charges made against Mr. Bliss in said books? [Question objected to as before.]

Ans. I think it was from the death of Mr. Swan, in 1839, until Mr. Neilson, the treasurer, received the funds.

18. During the time you made said charges in said little cash-book against Mr. Bliss, did you also make like charges against A. S. Neilson in the same book? [Question objected to as before.]

Ans. I think I did.

19. After you began to make such charges in the little cash-book or ledger against A. S. Neilson, did you also credit him for the amount of said charges in the said book or books? [Question objected to as before.]

Ans. When the account was settled, I did.

20. By whom were such charges and credits as made against A. S. Neilson in said book settled? [Question objected to as before.]

Ans. Settled by him and myself.

21. When the account was so settled between you and Mr. Neilson, did any money pass between you? [Question objected to as introductory of new matter.]

Ans. Mr. Neilson sometimes gave me money to carry on the business, and I gave him credit for it against his account. The principal way of settling that account was, however, by his render-

ing me bills chargeable to the Company's books, for which I gave him credit on the small book.

22. After you began to charge and credit Mr. Neilson with the railroad transportation business, did you continue to charge and credit Mr. Bliss in said book with the same business?

Ans. No, sir, I did not, of course not.

23. In answer to cross-interrogatory 476, you stated that you gave Mr. Bliss credit in the little cash-book for the expenses paid by him of the steamer Swan; to what account, if any, did you credit Mr. Bliss for such expenses after you ceased charging him with the business of railroad transportation?

Ans. There probably might not have been any moneys charged to him then; but with regard to the steamer Swan, her account related either to the transportation or the steam-towing, as the case was. If Mr. Bliss paid those expenses after that time, I suppose he drew the money for them from Mr. Neilson, the treasurer.

24. In answer to cross-interrogatory 16, you stated that you thought Mr. Swan was generally regarded by the officers of the Company as responsible for the assets as appeared by the books; what officers of the Company did you refer to?

Ans. I referred to the directors.

25. How do you know, or why do you think, that Mr. Swan was so regarded as responsible by the officers of the company?

Ans. Because he was considered as commander-in-chief of the whole business.

26. Do you know that he was responsible?

Ans. I don't know what the bargain was between Mr. Swan and them, but I considered him so.

27. In answer to cross-interrogatory 56, you stated that, excepting the business of the steamers Napoleon and Raritan, the moneys of the Company passed through Mr. Swan's hands; state what moneys and from what sources of the Company's business you refer to.

Ans. From all sources, I think.

28. Do you know, of your own knowledge, that Mr. Swan actually received from the Company's agents the moneys ascertained at the monthly settlements to be in their hands?

Ans. I have every reason to believe so; I did not see it paid.

29. Do you know it of your own knowledge?

Ans. No further than I have stated.

30. While book-keeper of the Company, did you deposit in bank, or otherwise, either to Mr. Swan's credit or to your own, or the Company's, the proceeds of the monthly settlements of the lines—I mean during Mr. Swan's life?

Ans. I never deposited any to my own credit, that belonged to the Company, nor to the Company's credit; Mr. Swan principally made the deposits himself; but I have, in some instances, made deposits for him to his own credit.

31. What were said instances, and from what resources of the Company were such deposits, as made by you, derived?

Ans. With regard to the instances, it was whenever Mr. Swan asked me to go and deposit; I cannot recollect from what resources the money came from, now.

32. Were such deposits made by you frequently, or at stated periods?

Ans. Very rarely; principally by Mr. Swan himself.

33. Were you in the habit of seeing Mr. Swan's bank-book, in which his deposits were entered?

Ans. I have seen it; but he kept it himself.

34. From your knowledge of the assets appearing on the Company's books during Mr. Swan's life, do you know that he made deposits of such assets generally?

Ans. Yes, sir, he deposited pretty regularly, I believe; he kept a bank account always.

35. In what bank or banks were such deposits made?

Ans. I believe in the Merchants' Exchange Bank, as well as I can remember now.

36. You stated in your cross-examination that Mr. Swan died poor—very poor. How soon after his death was that ascertained?

Ans. Well, sir, shortly after his death; within two or three months, probably.

37. You stated in answer to cross-interrogatory 73, that you understood that the object of the inquiries upon stating Swan's account, as entered on p. 137, day-book C, was that "they" wanted to secure the balance due the Company. Who do you refer to as "they?"

Ans. I meant the executive committee.

38. What executive committee?

Ans. I mean Mr. E. A. Stevens, Mr. John R. Thomson, and Mr. James Neilson.

39. Can you say how it was expected that the executive committee could secure the debt (if any) due from Mr. Swan, if it was known that he died very poor, prior to stating that account?

Ans. I don't know that the executive committee knew that he was poor.

40. In answer to cross-interrogatory 67, you say that you remembered it was a severe job for you in stating Mr. Swan's account on page 137, day-book C. Explain why it was a severe job.

Ans. Well, it took me, maybe, a couple of days; I had to go through his private books to find it out.

41. In stating that account, what was your warrant for the charge there made of $44,384 92, as due from Morris Buckman to the Company? [Question objected to, because this matter was gone over on the direct examination, and any new matter is not now admissible.]

Ans. I found it on Mr. Swan's books.

42. What books of Mr. Swan do you refer to? [Question objected to, for the same reason.]

Ans. I refer to Mr. Swan's private books.

43. By that, do you mean the book before mentioned as Mr. Swan's private cash-book or ledger?

Ans. Yes, sir.

44. What was your warrant for the credit made in Morris Buckman's account for the credit of $18,644 67, as stated on page 137? [Question objected to, as before.]

Ans. I found it on that same book.

45. In your cross-examination, you stated that the balance of $46,288 97, standing on the Company's books at the close of 1839, all accrued before Swan's death, and that the expenditures of the Company from August 1st to December 31st, 1839, exceeded the receipts $79,178 45; and the books show a balance in favor of the Company, on the said 1st of August, of $125,467 42. Do you mean to say that Swan was indebted to the Company at that time for the said balance of $125,467 42?

Ans. He must have been indebted as the superintendent.

46. Do you know, of your own knowledge, that Mr. Swan had been in receipt of the moneys of the Company appearing on the books August 1st, 1839?

Ans. I believe it was in Mr. Swan's name; it was carried on in his name as the superintendent.

47. Can you give no more direct and decided answer to the last question?

Ans. I can't give any other answer than the one I gave to it; not on my own knowledge.

48. In answer to cross-interrogatory 33, you stated that Morris Buckman did not pay the Company what he owed them, to your knowledge. State what knowledge you have as to what amount Morris Buckman owed the New Brunswick Company. [Question objected to as irrelevant.]

Ans. I got my knowledge of it from Mr. Swan's private book, before referred to.

49. Will your books, here present, exhibit the amount due from Morris Buckman to the Company, and the items making the same? [Question objected to, because the matter has been gone over in the direct examination, and is incompetent testimony.]

Ans. I have stated that before, and I can refer to my answer. I can go over and get the items credited to the Company, that Mr. Buckman never paid to the Company—that is what I mean.

50. While book-keeper of the Company, did you ever call on Morris Buckman for the payment of any moneys due from him to the Company?

Ans. I don't recollect that I ever did.

51. Can you say, of your own knowledge, that Morris Buckman did not pay his indebtedness to the Company?

Ans. I can say that I am pretty sure he did not; but as to my own knowledge, I don't know what you mean by it. He did not pay it to me.

52. In answer to your cross-interrogatory 35, you stated that the Company had to pay large amounts of tolls and steam-towing, incurred by Morris Buckman. To whom did the Company pay the same?

Ans. Some to the Delaware and Raritan Canal Co., some to the steam-towing account, and some to the Lehigh Coal Co.

53. Were such payments for Morris Buckman to the steam-towing account, accounted for to the Camden and Amboy Railroad Company, at the settlement made of that business, in October, 1846?

Ans. There was steam-towing done for Morris Buckman, and the amount was credited to the Company. Morris Buckman did not pay, and in the settlement of the steam-towing that account was allowed, as were all the credits of the steam-towing.

54. Allowed to whom?

Ans. To the C. & A. R. R. Co.

55. In answer to cross-interrogatory 38, you stated that the Company paid rising $12,000 to the Canal Co. for tolls, and you think it was on account of Morris Buckman. Is said amount charged against the N. B. Co. in your books? and, if so, state in what books, and under what head. [Question objected to, because fully answered in answer to question 39 of the cross-examination.]

Ans. I have it charged on the debit side, $12,481 11; the entry is on day-book, 1844, letter E, p. 101.

56. What was your warrant for that entry?

Ans. I got it from Mr. Neilson's big cash-book.

57. Look at Mr. Neilson's big cash-book, and see if Morris Buckman's name appears in connection with said charge of $12,481 11, in said book?

Ans. By that entry I do not find Morris Buckman's name in connection with it.

58. Have you, at any time, while book-keeper of the Company, seen or heard of any obligation whereby the New Brunswick Co. were bound to pay to either the Camden and Amboy R. R. Co., or to the Delaware and Raritan Canal Co., the moneys due from Morris Buckman to said Companies, either for steamboat towing or for canal tolls?

Ans. No, sir, I have not.

59. In answer to cross-interrogatory 86, you say that you have no doubt but that the sum of $3,539 18 received by Mr. Neilson from William S. Freeman, Sept., 1846, was included in Mr. Freeman's returns prior to April, 1846. Do you know an instance in

which Mr. Freeman failed to pay the whole amount of balance ascertained to be due from him at the monthly settlements, prior to the next succeeding monthly settlement?

Ans. When Mr. Benj. Fish kept that account, it appears to me that there were instances he did not pay his balance during the month following.

60. Do you know of an instance of the kind in which Mr. Freeman failed to pay, as asked in qu. 59?

Ans. I can't call any particular time to mind now.

Adjourned to Monday, 11 a. m.

Monday, Feb'y 27th, 1854.

61. In answer to cross-interrogatory 123, you stated that you thought that the initials "T. & S.," opposite to the name of barge Superior, on Exhibit F, refer to Thomson & Neilson; do you so conclude from any knowledge of the sale of the barge Superior?

Ans. I do not conclude so from the sale of the barge, because I knew nothing of the sale of the barge.

62. Do you know when the barge Superior was sold by the Co., and whether Thomson & Neilson were at the time the agents of the Merchants' Line?

Ans. I don't know when she was sold; Thomson & Neilson were the agents of the line all the time she was employed, I believe. At all events they were agents from 1840 or 1841.

63. Are you certain that the barge Superior was not used in the coal-barge line, at the time of her sale?

Ans. I think she was not, sir.

64. Look at day-book for 1839, page 136, and see if the barge Superior is not there enrolled among the barges of the coal-barge line?

[Qu. objected to, as irrelevant and incompetent.]

Ans. Yes, sir, she is here.

65. Look at pages 89 and 99 of the same book, and see whether said barge is named among the list of coal barges? [Question objected to, for the same reason as before.]

Ans. On page 89, day-book 1839, I find a credit, barges Whale and Superior, for September, employed by Swiftsure Line, paid by James Schott. On page 99, October 15, 1839, I find a credit for charter of Whale and Superior for October, by James Schott.

66. When you say, in your cross-examination, that you presume that the sum of $3,000 for the sale of the barge Superior was accounted for in Thomson & Neilson's settlement, and was included in some one of the dividends due from them, do you mean the dividends arising from the freight-barge business?

Ans. Yes, sir. I mean the dividends of the freight-barge business.

67. You have stated that the joint-account books, containing the

receipts, expenditures and dividends of the freight-barge lines, were regularly rendered to and examined by you monthly; have you ever seen an account or credit in any of the joint-account books for the sale of the barge Superior, either by Thomson & Neilson, or by any other agents of the freight-barge lines? [Question objected to, because he has already answered the question.]

Ans. I don't recollect that I ever have.

68. You have stated, in your cross-examination, that the books of the Company, kept by you, contain all the proceeds of the Company's affairs to the best of your knowledge and belief; do you know, of your own knowledge, that the said sum of $3,000, for the sale of the barge Superior, has been credited in the Company's books here present?

Ans. No, sir. I know there is no credit for the Superior in the books here present.

69. You have stated, in your cross-examination, that there were one or two barges useless, or did not run prior to April, 1847; do you know of a single barge of the Company that was not either running in the line, or used as floating wharves by the Company, at New York or Philadelphia, at that time? if you do, name the same.

Ans. That I can't tell.

70. In your cross-examination you stated that the steamer Hornet was literally dead and buried in 1847; state what you mean by being dead and buried.

Ans. My impression is that she was cut up, or ordered to be cut up. Her boiler lay on the wharf at Bordentown, and it looked to me to be worth but very little. I therefore concluded she was done.

71. Was there a steam-engine belonging to her at the time she was broken up?

Ans. I don't know what became of her engine, sir. When I spoke of the Hornet as being dead and buried, I meant her hull.

72. Was there any allowance made for the Hornet in the valuation of property made at the settlement with the complainant?

Ans. I don't know that the Hornet belonged to the Napoleon Company, when the settlement took place. I don't recollect whether it was in the valuation of property or not.

73. In answer to cross-interrogatory 330, you stated that the valuation of the property of the Company made at Princeton basin was made by Mr. Gatzmer, Mr. Halsted and the complainant; was there any other person there present engaged in making said valuation?

Ans. There were others present; but I don't recollect that they had any hand in making the valuation; if they had, I don't recollect it.

74. Was or was not Robert F. Stockton there present and en-

gaged in making the valuation of the property on the part of the New Brunswick Co.?

Ans. Commodore Stockton was there occasionally, in and out, but I don't remember that he had anything to do with making out the valuation. All that I remember with regard to his presence there, on that subject, was his assenting to the valuation then made.

75. Who, at said settlement, agreed, on the part of the Company, as to the prices then and there fixed upon the items of the Company's property?

Ans. My present impression is that Mr. Gatzmer represented the New Brunswick Co., and the prices fixed; if it met the approval of Mr. Hager it was considered conclusive.

76. You said, in the cross-examination, that you did not consider the valuation made at said settlement a fair one, for the reason, as you say, that $50,000 was added thereto in addition to the property of the Company; who was the person agreeing to that allowance on the part of the Company?

Ans. I will tell you now what I remember about it. After the entire valuation of the property, I think Mr. Hager observed, addressing himself to the Commodore, (Commodore Stockton,) "What do you intend to do about the stock?" and I think the Commodore observed, "We will allow it to you, of course." It was then I got the impression that Mr. Hager was getting overpaid, and I think I mentioned it at the time.

77. You have stated in your cross-examination that you considered that valuation a full one; what do you mean as to its being a full one?

Ans. I mean that the valuation then made was a full and complete valuation of every item of property there mentioned.

78. Can you say how many of the freight-barges, including the schooners altered from barges, were included in that valuation? [Question objected to, because the complainant has the paper himself, and has been notified to produce it during the examination of this witness, and the paper will show for itself.]

Ans. I believe they all were; I can't recollect how many.

79. In answer to cross-interrogatory 418, you stated that there were several copies of the valuation of the Company's property made at said settlement; who made such copies?

Ans. I don't remember; I think Mr. Gatzmer did.

80. You said in the cross-examination that there may have been two copies of the said statement and valuation made at said settlement, and signed by the parties; what parties do you mean?

Ans. I meant the complainant and Mr. Gatzmer on the part of the Company, with the consent of Commodore Stockton.

81. Do you know of your own knowledge, that there was any statement or valuation of the Company's property made at said

settlement, which was signed by the parties you have named, or by any one else for them?

Ans. I know there was a statement made of valuation of the property, and I believe it was signed, but I can't say it positively was signed; I can't remember.

82. You stated in your cross-examination, that you recently made a search for a copy of said statement and valuation; where did you make that search?

Ans. I made it from among my own papers; I thought may be I might have a copy of it.

83. When did you make said search?

Ans. I was sent to Princeton to ask Mr. Richard Stockton if he had the original. When he informed he had not, I thought it possible I might have had a copy of it, and I searched for it at my own house.

84. In that search, did you find anything relating to said settlement?

Ans. I found a paper resembling it, but not the one.

85. In answer to cross-interrogatory 385, you stated that you recently made a digested statement of the accounts from the books, contained on seven sheets of paper, and which have been offered in evidence on the part of the defendants in this cause; at whose request did you make the same?

Ans. At the request of Mr. Bradley, the counsel of the defendants.

86. Were the same made during the progress of your cross-examination?

Ans. Yes, sir.

87. At what place?

Ans. Made principally here in Mr. Morris's office.

88. Were you engaged at any other place in making the same?

Ans. I got all the material from the books here in this office, and I copied it in Mr. Bradley's office.

89. Did you not make said digested statements under the general directions and supervision of Mr. Bradley? [Question objected to as leading.]

Ans. Mr. Bradley assisted me in doing it.

90. In answer to cross-interrogatory 518, you stated that you distributed in the digested statements from Exhibit 2 to 8, on the part of the defendants, the items charged under the head of General Expenses, amongst several accounts named in said exhibits, viz: the amount allowed to the New Brunswick Co. on the steam-towing account you have placed under the head of Steam Towing, and the residue you have divided and distributed among the freight-barge account, canal-barge account, and the steamboat account; do the same so appear on Exhibit No. 1 on the part of defendants?

Ans. No, sir, they are all under the head of General Account, in Exhibit No. 1.

91. Did you make such distribution of the general expenses above alluded to by the direction of any one; and if so, who?

Ans. I think that that distribution was made by Mr. Gatzmer and myself.

92. When and where was it made by Mr. Gatzmer and yourself?

Ans. It was either made at my office in New York, or at Bordentown, during the examination of the affairs of the C. and A. R. R. Co., by Aaron Robertson and others. So far as regards the steam-towing, the distribution was made when that account was settled with the C. and A. R. R. Co.

93. Exhibit No. 6 of the said digested statement contains on the debit side a charge of $8,342 50, loan and interest of E. A. Stevens. Why did you not place a credit for said sum on the credit side of said statement?

Ans. Because it was not paid prior to the 3d of April, 1847, to which time the statements are made up.

94. When you say, in your cross-examination, that your books contain all the receipts and earnings of the business of the Company from the several lines, do you mean anything more than that your books contain all the earnings of said lines as the same were rendered to you? [Question objected to, as leading.]

Ans. Well, no, sir; I don't know that I do.

95. Speaking of the charges in ledger A, for 1836 and 1837, pages 66 and 164, relating to the table and bar of the steamers New York and Thistle, you presumed said steamers were engaged in the steam-towing business, and carried passengers at that time; from and to what places were such passengers carried by said steamers?

Ans. It must have been from New York to South Amboy; but I don't know about this certainly, it being before my time.

96. Do you mean to say that your answers in the cross-examination, relating to the above entries of said steamers, was not made from your own knowledge in relation thereto?

Ans. They were made from the best of my belief.

97. In answer to cross-interrogatory 434, you stated that Mr. Neilson, in entering in his large cash-book F, the monthly dividends of the freight-barge lines, included in one sum under the head of dividends, both the amount of dividend and steam-towing due from the lines, at least for the year 1840, and from 1840 to 1845 inclusive. Compare the monthly entries of dividends and steam-towing in your book with the entries of dividends in Mr. Neilson's book for the year 1840, and see if that be so.

Adjourned till to-morrow.

July 28th, 1854.

In answer to the last question put to witness yesterday, he says:

Ans. I have examined the books and find as follows—

For the year 1840, mentioned in the question—

				Deficiency.
For April, Mr. Neilson has	$4,496 81	My books.....	$4,456 05	$40 76
May, "	2,279 70	"	2,275 33	4 37
June, "	3,406 56	"	3,330 31	76 25
July, "	3,405 60	"	3,331 05	74 55
August, "	4,295 86	"	4,218 63	77 23
September, "	4,104 73	"	4,018 37	86 36
October, "	5,212 94	"	5,212 94	
November, "	1,649 13	Swifts'r line.....	1,649 13	
		Merc'ts line.....	3,081 06	
December, "	3,163 06	Loss.....	115 76	
			$2,965 30	
				197 76
Total deficiencies.....				$557 28

At first I could not account for this deficiency, but after considerable examination, I find the above sum of $557 28 credited in my books in 1845, day-book F, page 158, as premiums received in 1840. The explanation is this: I had credited only the dividends and steam-towing, as ascertained at the settlements, but Mr. Neilson had added the premiums made on the money, which I received no account of till 1845, when he brought in his account. By adding these premiums, amounting to $557 28 for that year, his account will correspond precisely with mine. I have ascertained the same thing for 1841. The sum of $361 18, on day-book F, page 158, are the premiums contained in his book for that year.

98. In answer to cross-interrogatory 289, in reference to the sum of $43 05, credited in A. S. Neilson's large cash-book F, for interest on New York bonds, you say you presumed said credit is contained in the credits for premiums on funds sold in 1840, 1841 and 1842, found on page 158 of day-book F, which credits are $557 28, $361 18, and $978 69; while you say in answer to the last question that the first two of said amounts are accounted for in the way you have there stated; now, do you mean that the said credit of $43 05 is contained in the last sum of $978 69?

Ans. I presume it is.

99. Look at said entry of $978 59 and see if any interest is mentioned therein.

Ans. The entry is as follows—

"By am't for coal sold and loss on lines and premiums, 1842..... $978 69"

100. You stated in the cross-examination that freights of three coal-barges, due from Mr. Jamieson, were not collected nor credited in your books; where was the same charged against him?

Ans. There was no charge against him. There was a book of

freights, as they came in by the steam tow-boats, and on that they will be found as not having been paid in the year 1843.

101. Was the book last named a bound book, and regularly kept in the Company's office?

Ans. Yes, it was a small bound book, in boards, and related only to the coal-barges.

102. Explain the entry on page 151, day-book for 1837, under head of coal account, the following: "See Lehigh Coal Company account in November, No. 655." [Question objected to as incompetent.]

Ans. It is a mere reference to the voucher for the entry then made. That account was the voucher.

103. Have you seen an account between the Lehigh Co. and the New Brunswick Co. in any of the books?

Ans. Yes, there is plenty of them. There is money paid to the Lehigh Coal Co. charged in these books.

104. Have you seen any account between said Companies stated separate and distinct from the books here present? [Question objected to as incompetent.]

Ans. I think I have, sir.

105. Where and in what books? [Question objected to as incompetent.]

Ans. I never saw the account in any books; but, I think the one I saw was an account of the Lehigh Coal Co. against the New Brunswick Co.

106. In the cross-examination you stated that you thought Mr. Neilson had vouchers for the charges made on day-book F, page 158; do you know that to be so?

Ans. No, sir; I don't, of my own personal knowledge.

Second Cross-examination.

Ques. 1. Was the account of the Lehigh Coal Co. last referred to a paper account or an account in a book?

Ans. It was not kept in a book—it was bills rendered.

2. Can you state whether the said sum of $43 05, mentioned in interrogatory 98 on the re-examination, is or is not credited on your books? If yea, state how you know that fact, if you have ascertained the particulars.

Ans. It is credited in my books, but not in that amount. By going over the books of 1842, in a manner similar to what I did for the year 1840, I find that amount of $43 05 contained in the credit of $978 69 in day-book F, 1845, page 158.

3. What items is the said sum of $978 69 composed of?

Ans. It is composed of the sums of $43 05 above alluded to..... $43 05
In the April account..... 402 36
In the November account..... 533 28

These several sums make up the total $978 69, as credited in my books, 1845, page 158.

4. How does the said sum of $402 36 arise out of the April account?

Ans. Mr. Neilson has credited for the month of April, 1842, for dividends and steam-towing for that month.. $4,239 69
My books show a balance for that month of.... 3,837 33

The difference is $402 36

5. How does the sum of $533 28 arise out of the November account?

Ans. Mr. Neilson has credited the sum for November dividends and steam-towing..... $4,451 04
The balance on my books for that month is.... 3,917 76

The difference is..... $533 28

6. What were the said two sums of $402 36 and $533 28 the proceeds of?

Ans. My entry has it "coal sold, and loss on lines and premium, 1842." I therefore think that the sum of $402 36 and $533 28 is for coal sold and loss. I think the premium alluded to the $43 05 above; I am only presuming now.

7. Why should Mr. Neilson have included proceeds of coal sold with the amount of dividends and steam-towing in that way?

Ans. That I can't say, sir.

8. How could a loss be put down as a credit?

Ans. It can't.

9. Is it not more likely that the language of your entry may be inaccurate as to the sources from which the said credits arose?

Ans. Yes, sir.

10. Is it not probable, since Mr. Neilson has included those sums with the dividends and steam-towing of the freight-barge lines, that they were the result, at least in part, if not in whole, of premiums on funds sold?

Ans. It is possible, sir, and particularly so, as it was all premium in the year 1840.

11. Do the dividends and steam-towing as entered in Mr. Neilson's book, and the balance thereof, as entered in your books, for the remaining months of the year 1842, except the said months of April and November, agree in amount?

Ans. They do, deducting the losses of the lines contained in my books from the credits therein contained.

12. In answer to question 23 of the re-examination, you stated that if Mr. Bliss paid the Swan's expenses, after you ceased to charge him with the receipts from railroad transportation, you suppose he drew the money for them from Mr. Neilson, the treasurer;

may he not have drawn such moneys from Decker, or some other agents of the Company?

Ans. Yes, sir; he may have received them from me.

13. During Mr. Swan's time, was he not the general receiver of the Company's earnings, (except as to the steamers Napoleon and Raritan,) and so regarded by everybody connected with the Company, as far as your knowledge extends?

Ans. He was, sir.

14. Has he not, more than once in your presence and hearing, recognised his liability to account for the earnings of the Company (with the exception last named?)

Ans. I don't know about that, sir. I always, myself, considered Mr. Swan the responsible man, and I looked to no other during his lifetime, or till within 2 or 3 months of his death, when he was taken sick.

15. Was not an effort made by the executive committee, shortly prior to Mr. Swan's death, to get a settlement with him?

Ans. I think there was, sir.

16. Did said committee meet in the office, or elsewhere, for the purpose of getting such settlement whilst he was sick?

Ans. I think they met in the office, and I think Mr. Stevens went to see him at his house.

17. Did the executive committee, at that time, look to Mr. Swan to account for the balance in the Company's favor, on the books?

Ans. As well as my memory serves me, they did.

18. Did not Mr. Swan, at or about that time, make an attempt, or commence an attempt, to account for the said balance?

Ans. I think he did, sir.

19. Did he desist from such attempt; and if so, why did he desist?

Ans. As well as I remember about that, he was too unwell to do so.

20. Did he, at any time, by word or act, pretend that he was not bound to account for said balance?

Ans. Not to my knowledge, sir. His anxieties with regard to the Company's affairs attended him almost to the day of his death.

21. Was not the statement of Swan's account on page 137, day-book C, made out on paper before it was entered in the book?

Ans. Yes, sir, some time. It is filed away among the vouchers now.

22. Memoranda in black ink appear on the margin of that statement, of payments made on account of the sums therein contained; had any of those payments been made before the statement was made?

Ans. I think not.

23. What is the earliest of those memoranda?

Ans. Memoranda referring to entries on p. 15 of day-book, 1840, which are under date of March 30, 1840.

24. Is it, then, your belief that the statement was made before that date?

Ans. The statement, I think, was made before that date.

25. When were the several memoranda alluded to made?

Ans. Probably when the amounts were paid.

26. During what years did Morris Buckman have possession of the coal barges bought by him of the Company?

Ans. I think in 1836, and part of the year 1837, as well as I can remember.

27. [Defendants' counsel having shown the witness the book of minutes, by which it appears that the contract to sell the coal barges to Morris Buckman was entered into on the 30th day of December, 1836, asks as follows:] Are you not mistaken as to the years you named in the last answer?

Ans. It appears by the book of minutes that I am. I don't recollect now that Morris Buckman had the barges longer than the year 1837; I don't think he had them in 1838.

28. What impression have you as to the number of years that he had possession of said barges?

Ans. My impression was that he had them two years, and I first thought that it was 1836 and 1837, as he had them in possession before I came.

29. Did Morris Buckman, during the period he had said barges, carry any coal for the Company?

Ans. I don't recollect whether he did or not.

30. Did not the Company take back the said barges off his hands?

Ans. I believe they did; I am pretty sure they did.

31. In doing so, did not the Company assume his tolls to the Canal Company; have you any recollection or impression on that subject?

Ans. I can't speak on that subject; I can't recollect.

32. Was not the barge Superior altered from a coal barge to a freight barge; if so, at what time was it done?

Ans. I think she was altered to a freight barge by having a promenade deck added to her, in the latter part of 1838, or early part of 1839, I think.

33. When you stated in your re-examination, that there was no credit for the Superior in the books, did you mean to say that the proceeds of her sale may not have been accounted for in Thomson & Neilson's dividend settlement?

Ans. No, sir, I did not; for I said that I meant to be understood as meaning, that there was no credit of any amount to her name, as having been sold.

34. Who sent you to Princeton to endeavor to get the valuation of property made at Princeton basin?

Ans. Joseph P. Bradley, esq.

35. Were not all the earnings of the Company (except the steam-

boat business between New York and New Brunswick) rendered to you, as far as they ever came to your knowledge? Did you ever know of any earnings of the Company, that were not rendered to you?

Ans. I believe all the earnings of the Company were rendered to me; they were, so far as I know.

Second Re-examination.

Qu. 1. In the second cross-examination, in speaking of Swan's liabilities for the earnings of the Company, you say that you looked to no other person than Mr. Swan, during his lifetime, or until two or three months before his death; what do you mean by the words, that you "looked to him," &c.?

Ans. I meant that so far as the Company's affairs were concerned, I obeyed all his orders, as if he were indeed the Company.

2. In your 2d cross-examination you say, as well as your memory serves, that the Company looked to Mr. Swan to account for the balance in their favor on the books; what do you know, of your own knowledge, in regard to this?

Ans. I can say that the Company always looked to him, and they did then. I did not know anything to the contrary, at all events.

3. Looked to him for what; do you mean the whole balance standing to the Company's credit, say to Aug. 1, 1839?

Ans. I know no other person to whom they could look, but him.

4. Could they not have looked to the treasurer of the Company?

Ans. I don't know what they could do; I always looked to Mr. Swan.

5. What had you to do in regard to the balance due the Company at that time?

Ans. I had to make it up, so far as I could, from the book.

6. Had you anything to do for the Company in regard to securing the balance to them?

Ans. No, sir.

7. From your knowledge of the business, do you know or believe that Mr. Swan was indebted to the Company in cash, any material amount, say $20,000, at the time of his being taken sick? [Question objected to.]

Ans. I don't recollect about that.

Third Cross-examination.

Qu. 1. You were asked whether the Company could not have looked to the treasurer for the balance; did the moneys of the Company, prior to Mr. Swan's death, (except the earnings of the steamers Napoleon and Raritan,) come into the treasurer's hands,

farther than as he may have received specific amounts from Mr. Swan?

Ans. No, sir; they went into Mr. Swan's hands. What moneys the treasurer received from Mr. Swan, receipts were taken from the treasurer, and charged in the books, like any other person.

(Signed) WM. T. ANDERSON.

Subscribed February 28, 1854.

Circuit Court of the United States, district of New Jersey.—In Equity.

JOHN D. HAGER vs. JOHN R. THOMSON and others. } On Bill, &c.—Examination, March 1st, 1854.

Examination of witnesses at Newark, before S. S. Morris, esq., Master; continued March 1st, 14th, 15th, 16th, 18th.

Present, complainant and J. S. Blauvelt, for complainant; J. P. Bradley, for defendants.

ABRAHAM S. NEILSON, sworn for complainant.

Quest. 1. Have you been in the employment of the New Brunswick Steamboat and Canal Transportation Co., (which Company will hereafter be called the New Brunswick Co.)? and if so, state in what capacity, and how long.

Ans. I have been employed by the Company in the capacity of treasurer since 1831, and up to the expiration of the charter; also as secretary from some time in the year 1845.

2. What was your salary as treasurer per annum, and from whom did you receive the same?

Ans. I think the amount that was given me at first was $600; it was afterwards increased to $1,000, which I received from the Company.

3. In what way, and by whom, were you paid? [Question objected to, as incompetent under the pleadings in this cause.]

Ans. The amount was charged by myself as received. I had the amount in my hands as treasurer.

4. Were you sworn as a witness in a case depending in the court of chancery of New Jersey, between said John D. Hager, complainant, and Edwin A. Stevens and others, defendants, in September, 1847, or about that time?

Ans. I was sworn in that case as a witness; I don't remember the time.

Adjourned to March 14, 1854.

March 14, 1854.

5. While the treasurer of said Company have you received any salary, other than above named, for services rendered said Com-

pany? [Question objected to, as incompetent in this case, and all questions objected to which do not relate to the charges specifically made and set out in the bill of complaint; this objection being made in order to obviate the necessity of repeating the objection to every single question amenable thereto.]

Ans. No.

6. What books were kept by you as treasurer, containing an account of the moneys received and expended in the business of said Company?

Ans. The cash-books, containing the receipts and disbursements of the boats, of the steamboats running from New Brunswick to New York.

7. Are the books referred to in the last answer here present? and if so, exhibit them.

Ans. I believe they are here, sir. Up to 1840, these are those books; after that I received the balances of the monthly settlements of the canal transportation; I mean the freight-barge lines.

8. In which of said books is contained an account of the balances of the freight-barge lines?

Ans. In the large cash-book, marked Exhibit F in the former suit.

9. Do the other three cash-books here present contain an account of all the moneys received by you as treasurer of said Company, and from which your accounts with said Company were settled?

Ans. Those there, and the other books of mine here present, do.

10. Do you mean to say that the several entries of receipts and disbursements as entered in the large cash-book above named were actually received and expended by you in cash? [Question objected to, as a cross-examination.]

Ans. They were, except there were some receipts sent to me for moneys received from some of the agents on account of barges being built, the money of which did not pass through my hands; for instance, when barges were being built at Princeton, say, for instance, a $1,000 was paid on those barges, the receipt was sent to me and I gave credit for the amount and charged the payment.

11. The last question named the large cash-book; were the charges alluded to by you in the last answer charged in said book? [Question objected to.]

Ans. They were charged in the manner I have above stated.

12. Point out in the large cash-book any of such charges.

Ans. I may have been in error in saying the large cash-book contained those receipts. They will be found in the small ledger here present, marked Exhibit No. 10, on the part of the defendants. (Witness points to page 12 of said book.)

13. Were the moneys received by you from the company's business while treasurer, deposited in bank or otherwise to the Company's credit, or in any other way?

Ans. They were deposited in my own name, as treasurer.

14. Were they deposited and the accounts thereof kept separate from any moneys not accruing in the Company's business?

Ans. They were kept in my own account as treasurer, the moneys that I deposited; I certainly kept the Company's money by itself.

15. Where were such moneys of the Company deposited? [Question objected to.]

Ans. I kept an account in the State Bank at New Brunswick, the Princeton Bank, and in the Trenton Bank.

16. Were the receipts derived from the steamboat line deposited in all the above banks, or in any one or more of them?

Ans. I presume they were deposited generally in the State Bank at New Brunswick.

17. State the general business and each branch of transportation, or otherwise, of which the said Company were the owners prior to April 3d, 1847.

Ans. I can't do that; I don't know what the question means.

18. Did the New Brunswick Company carry on, and were they the proprietors of any other line of transportation, or otherwise, than the steamboat line between New Brunswick and New York? and if so, name them.

Ans. I think they were not, sir; I am not aware that there was any other line carried on by them between New Brunswick and New York.

19. I do not mean between New Brunswick and New York, but elsewhere.

Ans. They were the proprietors of the Freight Barge Canal Transportation Line; I don't know of any others; the books well show from whatever sources I have received funds.

20. Do you mean your books or Anderson's books, in the last answer?

Ans. I mean my own books.

21. Do your books contain the receipts and expenditures of the coal barge line, or the net proceeds thereof? [Question objected to; the books will show for themselves.]

Ans. They contain all that I am aware of; I don't recollect of any other business being carried on by them.

22. Point out, by your books, any monthly or yearly receipts from the coal barge lines. [Question objected to.]

Ans. I don't know; I don't see any there.

23. Do you know whether the New Brunswick Company were the proprietors of the coal barge line between New York and Philadelphia, prior to April, 1847?

Ans. Well, I can't answer that question; I can't remember the dates; they built barges, and they were run; but I don't recollect when, nor how, now.

24. Was the New Brunswick Co., at any time while you was the treasurer of the said Company, proprietor of a line called the Coal Barge Line?

Ans. They had coal barges, and they were run between New York and Philadelphia, and, I presume, on that account.

25. Who received the receipts derived from the coal barges?

Ans. I presume I did.

26. Do you know?

Ans. The accounts were all so blended that I received, that it is almost impossible to tell from what sources they were received; I mean from my memory now; everything that has been received by me, is entered in the books.

27. Were the New Brunswick Co. the proprietors of a transportation line between New York and Philadelphia, by way of South Amboy and over the Camden and Amboy railroad? [Question objected to because the pleadings so state, and it fully appears heretofore.]

[Question waived.]

28. It appears by your large cash-book, that you received divers sums of money, at different times, during the period therein embraced, from A. Decker and W. S. Freeman; from what business of the New Brunswick Co. did these moneys accrue?

Ans. From the transportation done on the railroad.

29. Did you ever receive any moneys of the New Brunswick Company which accrued from their transportation line between New York and Philadelphia, by way of the C. & A. R. R.?

Ans. I received moneys from the agents of the C. & A. R. R. Co., Decker & Freeman. By my books, we have received moneys from Decker & Freeman; I can only answer that question in that way.

30. On what account were said last named moneys received by you?

Ans. I don't know on what account they were received.

31. Do you know from what business of the New Brunswick Co. said last named moneys were received? [Question objected to.]

Ans. No.

32. Look at the entries in your large cash-book, on page 18 on the credit side, where moneys are credited as being received at several different dates of P. V. DeGraw; from what business of the New Brunswick Company did the several sums of money there credited arise? [Question objected to as incompetent and leading.]

Ans. On the face of it, it is cash received for towing.

33. For towing what? [Question objected to.]

Ans. There it is; it says for towing; I don't know what.

34. Do you know whether there was a steam-towing line to and from the terminus of the Delaware and Raritan canal on the Delaware and Raritan rivers?

Ans. There was, and is now.

35. About what time was that line commenced? [Question objected to.]

Ans. I don't know.

36. Can you state who were the proprietors of the Steam Towing Line?

Ans. No.

37. It appears by your large cash-book, that various moneys are there credited as received from Loper & Baird, J. & N. Briggs, and Thomson & Neilson. State from what business such moneys were received.

Ans. From the freight-barges, I believe.

38. From and to what time were such moneys received, as appears in your said large cash-book? [Question objected to, as the book will show for itself.]

Ans. I don't know; the book will show for itself.

39. What does the first entry, as entered in your large cash-book, reading "By dividend on settlement for month of April per day-book, $4,496 81," refer to?

Ans. That is the first entry that was ever made in that book, and it was made from the statements of the monthly settlements. I supposed I should keep a day-book, but never did: these are simply entries of cash; I received those cash entries. The statements of the monthly settlements were sent to me, and by me sent to Mr. Anderson, the book-keeper, who dissected them and placed them to their proper accounts. As I did not keep the books, I made simply a cash entry of what I received.

40. To what business does that entry refer?

Ans. I don't know.

41. From whom did you receive the monthly statements?

Ans. I don't know.

42. Have you ever attended the monthly settlements of the freight-barge business; and if so, when and where?

Ans. I have attended those meetings for settlement at Bordentown; I don't know when; at the different meetings. I was in the habit of attending those settlements.

43. Have you in your books any credit entries of dividends received from the freight-barge business prior to 1840?

Ans. I don't know that I have.

44. As a general thing, did you attend the monthly settlements of that business prior to 1840, or the time when the first entry was made in your large cash-book?

Ans. As a general thing, I don't know whether I did; I don't recollect much about it.

45. Did you as a general thing attend those settlements subsequent to the date of the first entry in your large cash-book?

Ans. Yes.

46. Who as a general thing attended those settlements on the part of the New Brunswick Company?

Ans. Their agents and clerks.

47. Name them. [Question objected to.]

Ans. I don't recollect who they were; they were different at different times. I can name some of them; they were Loper & Baird, J. & N. Briggs, William H. Thomson, Mr. Freeman, and Mr. Decker. They were the agents, generally.

48. Of what lines of the New Brunswick Co. were the persons whom you have last named agents? [Question objected to.]

Ans. Of the transportation lines.

49. What were the names of these lines?

Ans. The Canal Transportation Line, Merchants' Line, and Swiftsure Line.

50. Did Freeman and Decker attend such settlements as agents of the lines named in the last answer, or either of them?

Ans. I think they were agents of the R. R. Transportation Line.

51. Did any other person or persons, than those you have named, usually attend those monthly settlements?

Ans. Mr. Fish used to attend them, and sometimes there were others; but I don't recollect them.

52. Did either E. A. Stevens, John R. Thomson, James Neilson, or Wm. H. Gatzmer, usually attend those settlements?

Ans. I don't think I ever saw any of them in the room during the settlements?

53. Were the persons named in the last question, or some one or more of them, usually in the house where these settlements were made at the times they were made?

Ans. They were in the house, but in a separate room; they did not attend the settlements; they were not there on that business. The accounts were settled by the agents.

54. Did you usually take a part in the settlements?

Ans. Yes, sir.

55. What part did you usually take in said settlements?

Ans. Generally examined the accounts, with their vouchers, to see whether they were right. Mr. Fish and I have generally been a committee to examine these accounts.

56. Did these settlements include only the business of the New Brunswick Company, in reference to the said lines?

Ans. I believe it did include no other business but the lines.

57. Have you ever known Wm. H. Gatzmer to assist or to be present at any of said settlements?

Ans. Well, I think not. I have seen Wm. H. Gatzmer at Bordentown, but I don't think he ever took part in the settlements.

58. Did you, prior to April, 1847, hold any office or appointment, or were you in the employ of the C. & A. R. R. Co., and Del. & Rar. Canal, or either of them?

Ans. I don't know that I did prior to that time. They did

give me $300 a year for attending to their local business in New Brunswick, which had nothing at all to do with this business; but whether it began before that time, I don't know.

59. Did any person usually attend said settlements on behalf of the Camden & Amboy Railroad Company, and the Delaware & Raritan Canal Co., or either of them?

Ans. I don't know; as I said before, Mr. Fish and myself usually attended those settlements.

60. Was it ascertained at the settlements whether there were any moneys due from the New Brunswick Co. to the said other companies, for the transportation, freights, tolls, &c.?

Ans. There was generally a statement made, with the different sums credited to whichever—say, for instance, the tolls, towing and transportation—to whichever company they were due. I meant to say, by that, the different sums were made up for tolls, towing, and transportation. If there was any railroad transportation, they received their share of that.

61. When was the statement named in your last answer usually made?

Ans. It was made by the clerks, and brought there.

62. Who made the settlements between the New Brunswick Co. and the C. & A. R. R. Co.?

Ans. The settlement was made at the time, and the different sums due to the different companies were sent to them by drafts. I received mine in that way. They were made by the clerks and agents who brought their accounts there to be examined, and whatever was due to each company was settled at that time.

63. From whom did you receive the drafts you speak of in your last answer, as a general thing?

Ans. From the agents.

64. Upon whom were such drafts drawn usually?

Ans. They were drafts in the shape of checks; they were the agents' checks upon the New York or Philadelphia banks generally; there were some on the Princeton Bank.

65. To whom were the said checks made payable? [Question objected to.]

Ans. To my order.

66. Did you draw the money for said checks, or were they transferred to any other person or persons?

Ans. They were generally endorsed by myself and deposited in the different banks to my own credit.

67. Do you mean to your own credit, as treasurer of the Company?

Ans. Yes.

68. By your large cash-book it appears that the first credits made from Decker and Freeman, the agents of the Railroad Transportation Line, were under date of June 19th, 1843; do you know

who received the monthly earnings of said line prior to that time, while the New Brunswick Co. were the proprietors thereof? [Question objected to.]

Ans. No, sir.

69. After you began to attend the monthly settlements in 1840, up to May, 1843, who took from the monthly settlements the amount due the New Brunswick Co. from the railroad transportation business?

Ans. I don't know; I don't know that there was anything due to them before that from the railroad transportation business.

70. After May, 1843, your large cash-book shows monthly sums of money, as received from Wm. S. Freeman; were such payments made to you by Mr. Freeman in cash, or in what way?

Ans. In cash, as stated in the book.

71. Did you receive, from Mr. Freeman, the cash yourself?

Ans. I think I have answered that question before, that I received those sums from the agents by drafts or checks.

72. Did you draw on Mr. Freeman, in favor of, and payable to Wm. H. Gatzmer, for any of the moneys you have credited as from Mr. Freeman? [Question objected to.]

Ans. I don't think I have. The general way of receiving the money from that settlement was—Samuel Thomson, a clerk in the office, would send me a statement of the different sums due me from the settlement, and I would draw upon those agents and receive their check for the amount. I think that is the way it was invariably done.

73. What was comprehended in the amount you say was sent as due to you from said agents?

Ans. The amount that I drew for.

74. For what was this money due to you? [Question objected to.]

Ans. Dividend on the settlement.

75. Are you certain that Samuel Thomson ever sent you statements of amount of dividends due from Decker & Freeman, the railroad transportation agents?

Ans. Yes.

76. How do you know they came from Samuel Thomson?

Ans. They were signed; his signature was generally attached to the document I received from him.

77. Did you receive the same from him by mail, or in what way?

Ans. No, sir, I received them sometimes by mail, but generally by the conductor of the train.

78. By your large cash-book it appears that from and after June 20th, 1843, there were monthly entries made, and the first thereof reads, "to cash paid W. H. Gatzmer, proportion due C. & A. R. R. Co., $10,971 97;" and also, in the month following, "to cash

paid W. H. Gatzmer, balance due him on the various monthly settlements;" were such payments made by you to him in cash, or in what way were they made? [Question objected to.]

Ans. Made in cash by me.

79. Were such payments made monthly? [Question objected to.]

Ans. They were made whenever they are charged by me in the book.

80. Can you state the amount which the New Brunswick Co. paid the C. & A. R. R. Co., per ton, for the transportation of goods between New York and Philadelphia? [Question objected to.]

Ans. No.

81. What was returned to you by Mr. Gatzmer, for the payments so made to him by you?

Ans. Has receipt.

82. What was the money so paid to Mr. Gatzmer for the C. & A. R. R. Co., due to said Company, for? [Question objected to.]

Ans. My impression is, it was for services rendered for towing and use of the road, cars, &c.

83. Did Mr. Gatzmer render to you any account of such services, towing, the use of the road, cars, &c.?

Ans. No, he never rendered to me any such account; it was included in the settlements.

84. There appear to be entered, in your large cash-book, monthly charges for cash paid W. H. Gatzmer, balance due him on settlement, or to that effect; how did these balances become due from the New Brunswick Co. to Mr. Gatzmer; what were they for?

Ans. They are for their proportion of the business done by them, the proportion of the C. & A. R. R. Co.

85. What vouchers did you receive, from time to time, for the cash so paid to Mr. Gatzmer, as is stated in the last question; was it an account, or what was it?

Ans. I received the same vouchers from Mr. Gatzmer that I received from the others. The accounts were settled at Bordentown, and when I made these payments to Mr. Gatzmer, I received his receipt for the amount.

86. Were you in the habit, or have you drawn moneys from Decker & Freeman, railroad transportation agents, prior to the payment of the amounts ascertained at the monthly settlements? [Question objected to.]

Ans. I have received no amount from Decker or Freeman, except such as are in the books.

87. What books do you refer to in your last answer?

Ans. I mean the large cash-book.

88. By the large cash-book, it appears that the first moneys received by you, from Decker and Freeman, was on June 19, 1843; did you receive any money from said Decker and Freeman, or ei-

ther of them, before that time, either to pay dividends, or for any other purpose?

Ans. Not that I am aware of; if I did, it is entered in the book.

89. Have you drawn any money from the Company's agents, for the payment of dividends to the stockholders?

Ans. I think I have in two instances.

90. State, as near as you can, when, what amount or amounts, and from whom?

Ans. As near as I can recollect, one amount was $8,000, and the other $10,000. I don't recollect the dates; nor I don't know from whom, now. They are in the book, if you turn to it.

91. Point out in the books the entries of said sums named in the last answer. [Question objected to.]

Ans. One of $8,000, is Jan. 3d, 1837, and is contained in the steamboat cash-book of that year, received from Mr. Swan. I don't see any other in which the particular amount is credited. The two dividends on the large cash-book seem to have come out of the general fund.

92. Why do you say they seem to come out of the general fund, and what general fund do you allude to?

Ans. I say it does not appear on the book that I received such an amount for such a purpose. By the general fund, I mean the general credits on the books—the large cash-book.

93. Was you required, by the subpœna served upon you to testify in this cause, to produce a certain voucher for the payment of $13,700, on a draft of E. A. Stevens and others, the charge for which is entered in your large cash-book, page 2, under date January 17, 1842; and, also, voucher "579," for the payment to E. A. Stevens of $27,851 67, on account of steam-towing? [Question objected to. Let the subpœna be produced.]

Ans. It was mentioned in the subpœna to bring two vouchers of those amounts; but I have not got those vouchers; I believe Mr. Bradley has those vouchers.

Adjourned.

March 15th, 1854.

94. How long since you had the papers mentioned in the last question and answer in your possession?

Ans. I don't recollect; it is since this investigation has been going on.

[Counsel of defendants here states to the counsel of the complainant, that the witness handed the papers referred to above to him, the counsel of the defendants, on the day that said witness first appeared before the master under the subpœna served on him; and further states, that the defendants suppose that they ought to have notice to produce the said papers if desired as evidence; and further states, that having the papers here, he waives such no-

tice, and waives all objections to the production of said papers, except the competency of the same as evidence under the pleadings in this cause, and now produces the same.]

[The complainant's counsel here offers said two papers as exhibits in the cause, and the defendants' counsel objects to their being made exhibits, for the reason above stated. I have marked the voucher for $13,700, Exhibit G, on the part of the complainant, and the voucher for $27,851 67, Exhibit H, on the part of the complainant.]

95. For what was the draft, Exhibit G, for $13,700 given? [Question objected to as inadmissible.]

Ans. I don't know what it was for, unless it is named on the draft or in the book.

96. Have you ever made up the monthly amounts due to the Canal Company for tolls of the coal-barge line; or, do you know who did? [Question objected to.]

Ans. No, sir.

97. Have you ever given or sent such an account to William T. Anderson, or to any agent of said New Brunswick Co.? [Question objected to.]

Ans. I don't recollect that I have. It was never my duty to make up that account.

98. You said yesterday that Benjamin Fish and yourself examined the accounts of the agents at the monthly settlements. Did you mean both the railroad transportation and the freight-barge accounts?

Ans. I think those were the accounts that were rendered there for examination.

99. While treasurer of said Company, have you ever examined the monthly or yearly accounts of receipts and expenditures of the coal-barge line? [Question objected to, as incompetent and inadmissible under the pleadings in this cause.]

Ans. I don't recollect that I have—as I have said before, I have never been book-keeper—unless they were settled at these meetings.

100. Who paid the tolls of the coal-barge line to the Canal Company?

Ans. It appears to me that I have paid some tolls, but I don't recollect whether it referred to the coal-barge line exclusively.

101. If you made any such payments, would the same appear in your books here present?

Ans. I presume so, sir. If I paid them, I charged them in the books.

102. Who paid the tolls due the Canal Company from the freight-barge line?

Ans. I think the agents paid them.

103. Were the same charged by said agents and allowed to them in their accounts rendered at the monthly settlements? [Ques. objected to.]

Ans. I don't recollect that, sir; I can't answer.

104. Have you made entries in the book of minutes of said Company when you were not present at the meeting of the directors? [Question objected to.]

Ans. I have never made minutes unless there was a copy sent me by a secretary pro tem. The minute-book is in my handwriting, from the date of March 18th, 1839, inclusive, onwards.

105. When your name appears, signed as secretary pro tem. in the book of minutes, who was at such times the secretary of the Company?

Ans. I presume there has been no regular secretary at that time. I perceive there is a number of meetings with different persons as secretary pro tem.

106. During such periods of time, who signed the custom-house books at Perth Amboy on the part of said Company for the licenses of the Company's vessels? [Question objected to.]

Ans. I don't know who did.

107. Have you ever signed the custom-house books on the part of the Company? [Question objected to.]

Ans. I don't recollect that I ever have.

108. Were you present at Princeton, January 20, 1840, when a resolution was passed by E. A. Stevens, J. Neilson, and John R. Thomson, which resolution appears on the book of minutes? [Quest. objected to.]

Ans. I am not positive whether I was there or not.

109. Was it your custom, when you were present at the directors' meetings, to subscribe your name to the minutes of their proceedings? [Question objected to.]

Ans. Yes, sir; when there were minutes kept by me, I generally subscribed them.

110. Did you always, when you were present, keep the minutes? [Question objected to.]

Ans. If there were any minutes kept, while I was secretary, I kept them.

111. If, then, the minutes of any meeting be not subscribed by you, do you think that you were present? [Question objected to.]

Ans. I may have been present and kept the minutes and not subscribed them, by neglect or oversight. I see one in my handwriting not subscribed by me.

112. Point out the one you refer to [Question objected to.]

Ans. The 20th January, 1840.

113. Do you think you were present at that time?

Ans. My impression is that I was at that meeting.

114. Have you any recollection of the subject-matter of the resolution, January 20, 1840, ever being talked of at a meeting of the directors? [Question objected to.]

Ans. I think I have.

115. State, if you can, from what line of transportation the sum of $12,481 11, named in said resolution, was due for tolls. [Question objected to.]

Ans. I cannot.

116. Have you any knowledge relative to coal purchased and sold by the New Brunswick Co.? if so, state what you know about the same, fully. [Ques. objected to for the same general reason assigned yesterday, for which reason all objections are made, unless otherwise specially stated.]

Ans. I can state nothing of it, for I know nothing about it.

117. Do you know whether the New Brunswick Co. sold coal at New Brunswick, to various persons? [Quest. objected to.]

Ans. I do not.

118. Have you any knowledge of any coal being sold for the New Brunswick Co., at New York? [Quest. objected to.]

Ans. I recollect, indistinctly, that I received some moneys, at different times, from Buckman, which I understood to have been saved from the wreck of some barges sold to Buckman and taken back by the Company. I have no knowledge of the circumstances, only having heard that they sold barges to Buckman and took them back after his having made some payments on them.

[This answer objected to, so far as it rests in hearsay.] [The complainant waives all that part of the above answer which rests in hearsay, for this reason, among others, that it is not responsive to the question.]

119. Do you know whether Buckman ever paid you any money for coal sold to him by the Company, or for any coal sold by him for the Company? [Question objected to.]

Ans. If there is any entry of the kind in the book, I received it. But I can't refer to it now.

120. State whether you received from Mr. Buckman, for coal sold, $8,755 31, entered in steamboat cash-book, Feb'y 28, 1840? [Question objected to.] [The witness being shown an entry in said book, says:]

Ans. There is such an entry in my book, of receiving such amount for coal sold.

121. State the full name of M. Buckman, referred to in the last answer. [Question objected to.]

Ans. I believe it is Morris Buckman, as far as I know; I don't know the man.

122. Did you receive the said sum directly from said Buckman? [Question objected to.]

Ans. I don't recollect whether I received it from him personally or not.

123. Did you keep any books of account, or do you know whether Mr. Anderson kept a book in which entries of coal sold or purchased by the Company were kept? [Question objected to.]

Ans. I recollect very little about that Morris Buckman account. I never kept any account that I know of, and am sure I don't know whether Mr. Anderson kept any.

124. Have you any recollection from whom, or in what way, you received the said sum above named? [Question objected to.]

Ans. I have not.

125. Have you received any money from Mahlon Buckman, for coal sold? [Question objected to.]

Ans. Well, those entries may have meant Mahlon Buckman, when it is M. Buckman. If it is mentioned Morris Buckman, it is Morris Buckman; I don't recollect, it is so long ago.

126. Were you ever appointed, or acted as a committee with E. A. Stevens for the New Brunswick Co., to receive from Mahlon Buckman moneys for coal sold? [Question objected to.]

Ans. I don't recollect of ever having been appointed on a committee for that purpose.

127. Have you any knowledge, or have you heard of any such transaction? [Question objected to.]

Ans. The witness asks what transaction?

128. Have you any knowledge, or did you ever hear of a committee being appointed for the purpose of receiving moneys from Mahlon Buckman for coal sold? [Question objected to.]

Ans. I don't recollect of ever having heard of the appointment of a committee for that purpose; all I recollect is, that I received money as treasurer, as stated in my book.

129. Was the said sum of $8,755 31 received by you in one amount, or in several? [Quest. objected to.]

Ans. In several amounts, as I see by my memorandum-book here present, marked Exhibit No. 10, on the part of the defendants, page 16.

130. While treasurer of the Company, did you make any payments for coal purchased by said Company? [Question objected to.]

Ans. I don't recollect.

131. How frequently were your steamboat accounts audited and settled? [Question objected to.]

Ans. I think once a year.

132. How frequently were the receipts and disbursements entered in your large cash-book, audited and settled?

Ans. I don't recollect; they are generally marked there when they were examined and settled.

133. Were such examinations always noted in said book?

Ans. I believe so.

134. By an examination of your steamboat books, I find that the sum of $3,300 is charged for the cost of the barge Cayuga, and the sum of $902 70 without any naming what it is for, which two sums, making $4,202 70, appear by certificate of the examinations

not to have vouchers rendered for the same. Why was that so? [Qu. objected to.]

Ans. I don't know that the $902 70 needed any voucher, it being a balance of the second columns, in the book. As to the $3,300, I presume I had vouchers for it, or they would not have been satisfied with it.

135. Can you state to what business of the Company the following charge in your large cash-book refers: "Jan'y 17, 1842. To cash paid loss on business for month of December last, $1,828 81?" [Qu. objected to.]

Ans. It is a loss on one of the lines; instead of making anything that month, they lost.

136. To what lines do you refer? [Qu. objected to.]

Ans. I don't recollect which one it refers to; one of the barge lines, I presume.

137. Under date of May 25th, 1842, appears in your large cash-book the entry following: "To cash paid Thomson & Neilson, balance due on settling their account, $990 55." State what accounts you generally settled with Thomson and Neilson which accrued in the Co.'s business. [Question objected to.]

Ans. The Merchants' Transportation Line, a freight-barge line.

138. Were Thomson and Neilson's accounts, as agents, settled at the monthly settlement?

Ans. They were.

139. In what way did the said amount, $950 55, become due to Thomson and Neilson? [Qu. objected to.]

Ans. I can't tell particularly, but from losses I presume.

140. What was your warrant for the charge above stated, of $1,828 81? [Qu. objected to.]

Ans. I don't know; the same warrant we had for receipts on the other side. When those accounts are settled, the agents pay all the profits to the Company; when there is a loss, it is allowed them.

141. About the time the complainant commenced his first suit against E. A. Stevens, John R. Thomson and James Neilson, did you call on the complainant at his house in New Brunswick, and request his attendance at an evening meeting at Stelle's Hotel?

Ans. I don't think there was any meeting of the Company that night. I recollect distinctly I called on Mr. Hager one evening; I don't recollect when it was, and told him that Mr. Stevens was at Stelle's, and that I thought he had better call upon him, and talk to him in a friendly way; and moreover, I told Mr. Hager that I did not come there by authority, but that I came as a friend to advise him to take that course; and that I hoped he would take no advantage of my visit, by supposing that I had been requested by Mr. Stevens to call there.

142. Were you requested to make that call by any one?

Ans. No, sir, and I stated so to Mr. Hager at the time.

143. Did you attend any meeting at which Mr. Stevens and other members of the Company were present that night?

Ans. I saw Mr. Stevens at Stelle's that night. I don't think it was any regular meeting of the Company.

144. Who were present in the room with Mr. Stevens that evening, connected with the Company?

Ans. If I recollect right, Capt. Isaac Fisher, Capt. Lawrence Fisher, and I believe Mr. Bishop. I believe Mr. Hager, the complainant came there; I think he was there.

145. What occurred generally there that evening? State as fully as you remember.

Ans. Well, I can't state very fully what occurred there. Mr. Stevens and Mr. Hager had some conversation; I think Mr. Hager retired very soon; well, I can't tell what occurred after that.

146. State what you recollect as to the general purport of that conversation.

Ans. The general purport of it was, the price of his, Mr. Hager's, stock; what he would give him for his stock; I don't recollect after that.

147. Did Mr. Hager accept or reject the offer made to him at that time?

Ans. He rejected it, but I can't say whether there was any particular sum offered him.

148. What was said by Mr. Stevens as to his management of the Company at that time?

Ans. I don't recollect.

149. Did Mr. Stevens, at that time, say anything in reference to calling a meeting of the stockholders?

Ans. I don't recollect that he did.

150. Did you attend a meeting at the same place on the 3d of April, 1847?

I don't recollect as to the particular date; I attended several meetings there.

151. Were you present at a general meeting of the stockholders, at Stelle's Hotel, at which certain abstract accounts of the Company's business, and the books of the Company, kept by Anderson and yourself, were exhibited?

Ans. I have been present at such a meeting at Stelle's.

152. Were said abstract accounts and said books there exhibited?

Ans. Yes, they were.

153. State whether the said abstract accounts gave a full account of the business of the Company up to that time, to the best of your knowledge.

Ans. I presume it did.

154. Do you know it any further than as it related to the steamboat accounts? [Question objected to as cross-examination.]

Ans. The abstract, I presume, was made out by the agents, and I took it for granted that it contained a full account. It has been so long since, that I can't recollect much about it; I can't answer any further than I have.

155. State who were agents of the New Brunswick Co. other than those immediately connected with the transportation lines.

Ans. I don't know that I can name who were.

156. Do you know whether Ira Bliss was an agent of the New Brunswick Company?

Ans. No, sir, I don't know.

157. Did the Company buy 5 shares of the stock from J. H. Dulless? [Objected to.]

Ans. I think that John R. Thomson bought 5 shares from Dulles, all he had. It was taken by the Company in the first place, and afterwards transferred to Mr. Thomson.

158. Do you mean to say that the Company sold 5 shares of the stock to John R. Thomson? [Objected to.]

Ans. They transferred it to him, and he paid for it.

159. Do you know who authorized the sale of said stock on the part of the Company to Mr. Thomson? [Objected to.]

Ans. The directors, I presume.

160. Do you know it? [Objected to.]

Ans. I don't know any further than that such things were generally done, with the consent or by the direction of the directors.

161. Have you made or seen any entry in the books of minutes, authorizing the sale of said stock? [Objected to.]

Ans. I don't recollect whether it is on the minutes or not.

162. Did Mr. Thomson pay you for the said stock; and if so, when?

Ans. Yes, sir; I don't recollect when; I know he paid me for it.

Adjourned.

Thursday, March 16, 1854.

163. You said, yesterday, that you did not know when John R. Thomson paid you for the said 5 shares of stock; by your large cash-book appears the following entry, under date May 1st, 1847: "By cash for 5 shares capital stock taken by John R. Thomson, this stock bought from J. H. Dulles by Co., 8 January, 1846, $4,125." Do you believe Mr. Thomson paid you for said stock at that date, May 1st, 1847? [Objected to.]

Ans. I said, yesterday, that I did not recollect when. I have not had possession of that book for some time. I said, yesterday, that I did not recollect distinctly when he paid me; but I have no doubt that is the time.

164. Explain the following entry in your large cash-book, under date of 1846:

"By cash for dividend on 5 shares stock bought of J. H. Dulles, Jan. 8..... $103 13
P'd John R. Thomson the balance, say..... 146 87

$250 00

[Objected to.]

Ans. Those are dividends on the stock while it was in the hands of the Company. It is a credit of so many dollars, and that credit occurred from the dividend on those shares of the stock, while the Company held them.

165. Do you mean to say that the Company held the stock, when the dividend, in 1846, was declared? [Objected to.]

Ans. I do mean to say that the stock belonged to them at that time, or I would not have given them credit for that dividend.

166. By the book of minutes of the Company it appears that the said dividend was $50 per share, making $250 for said five shares; why did you not credit the Company with the whole amounts of said dividends? [Objected to.]

Ans. I presume that Mr. Thomson held those shares for a part of that year, and the Company held them for the remainder of the year.

167. The dividend being declared while the New Brunswick Company owned the stock, and being for earnings made prior thereto, was not the Company entitled to the whole amount of that dividend? [Objected to as leading, improper, and incompetent in the cause.]

Ans. I presume not, or I would not have made that division.

168. Who held the said 5 shares of stock before it was paid for by Mr. Thomson, in May, 1847. [Objected to.]

Ans. The stock was taken by the Company; I don't know when; and held by them until paid for by Mr. Thomson.

169. Who held it for the Company? [Objected to.]

Ans. It was held in the name of the Company.

170. Did Mr. Thomson give his note or any other security for the purchase of said stock? [Objected to.]

Ans. He paid for the stock before it was transferred to him. I don't recollect whether he gave his note, or what he gave.

171. Your large cash-book contains charges under date of April and May, 1846, for 9 shares of stock purchased of James Bishop and F. Richmond. Were the dividends accruing on said stock of $50 per share, made, as appears by the book of minutes, payable on and after 19th of February, 1847, credited in your books to the Company prior to April 3d, 1847? [Question objected to.]

Ans. I presume they were; dividends were always paid regularly when they were declared.

172. Point out in your books where the said dividend is credited to the Company prior to April 3d, 1847. [Question objected to.]

Ans. I don't know that I can; the entries were made several

years ago. I don't know now where to point them out. There are the books; you can look for yourself.

173. Under date of May 1st, 1847, in your large cash-book, I find this entry: "By cash for interest on 9 shares of stock standing in name of Co., $450." State whether that refers to the dividend above named or not. [Question objected to.]

Ans. It may refer to that.

174. Do you know whether it does or not? [Question objected to.]

Ans. I do not.

175. By your steamboat cash-book it appears from an examination thereof by the directors, under the date of March 2d, 1841, that you had a balance on hand of $4,555 26; and from the same book it appears by an examination of your account by the directors, under date of Feb'y 9th, 1842, that you had a balance on hand of $1,789, while the said book also shows that you paid the stockholders for dividends in the said years the sum of $18,000. From whom did you receive the moneys to pay said dividends which exceeded the said balances in the sum of $11,655 74? [Question objected to.]

Ans. At that time we kept another account besides the steamboat book, and I presume it came from that account in the large cash-book.

176. Have you any recollection of obtaining any moneys from A. Decker, or W. S. Freeman, about that time, for the payments of dividends, or any other purpose? [Question objected to.]

Ans. I believe my book will show the amounts received from Mr. Decker and Mr. Freeman at different times.

177. Did you receive moneys from Messrs. Decker & Freeman prior to the time you commenced entering in your large cash-book in 1843, the dividend received from them? [Question objected to.]

Ans. I never received any moneys from them but what I entered in that book.

178. By the said book the entries commencing in June, 1843, of credits from the Company's agents, read as follows: "By cash from A. Decker for settlements." State what the settlements there referred to were for as entered in that book. [Question objected to.]

Ans. The settlement of the Railroad Transportation Line.

179. Do you mean the monthly settlements which you said yesterday you attended at Bordentown? [Question objected to.]

Ans. I mean the settlements made there at that time.

180. What do you understand the various monthly sums, so credited in your large cash-book, from June, 1843, to April, 1846, as received from Decker & Freeman, to represent? [Question objected to.]

Ans. Those are the sums accruing monthly from the railroad transportation.

181. By that, do you mean the net balances of the receipts over the expenditures in the said business, as ascertained at the settlements?

Ans. Yes.

182. Was the monthly amounts due the C. and A. R. R. Co. for transportation in said business accounted for before the said net balances were ascertained?

Ans. I don't recollect; I can't answer that question.

183. Do you know what the New Brunswick Company paid Commodore Stockton for the four iron steam propellers? [Quest. objected to.]

Ans. I don't recollect the amount; it is named in the books.

184. Your steamboat cash-books contain the charges for your salary, all except for the year 1843, and that year is charged in your large cash-book; why did that so occur?

Ans. I don't recollect why.

185. From that being so, do you believe that your salary for 1843 did not come from the earnings of the steamboat line? [Ques. objected to, as improper.]

Ans. I kept both of those accounts, and from that time I can't tell why it was done so. It was not charged in both accounts, at all events.

186. Your large cash-book contains, under date July 15th, 1843, this charge: "To cash paid R. F. Loper, commissions due him for 1842, $1,615 46." Did you make that payment to Mr. Loper? [Question objected to.]

Ans. If it is charged in my book, I did.

187. Can you tell in what business of the New Brunswick Company the said commissions occurred? [Ques. objected to.]

Ans. It occurred by his attention to the transportation line, as I presume.

188. Which transportation line—Canal or Railroad? [Ques. objected to.]

Ans. He generally attended to the canal transportation business.

189. Do you know anything relating to the sale of the barge Superior by the New Brunswick Company? if so, state what you know. [Ques. objected to.]

Ans. I don't know anything specially about her sale.

190. Do you know whether the barge Superior was sold by the Company? [Ques. objected to.]

Ans. My impression is, she was sold; but I don't recollect to whom, nor when.

191. Do you know for what price she was sold, or to whom the same was paid? [Ques. objected to.]

Ans. I do not.

192. Can you state why the interest due on money loaned to E.

A. Stevens, or E. A. Stevens, treasurer, was not accounted for, at the time the said abstract accounts were made up and exhibited to the stockholders, April 3d, 1847? [Question objected to, as implying what has not appeared, and for the general reason stated yesterday.]

Ans. I do not know why it was not, or whether it was not.

193. A credit appears in your steamboat cash-book, in 1840, for dividend due from Bristol Towing Association, for $90. Can you say what interest the New Brunswick Company held in that Association, if any, or what the Association was? [Ques. objected to.]

Ans. I don't know anything about it, except I received that amount, and credited it.

194. Were you present at the settlement made between the N. B. Co. and the complainant, at Princeton basin, in January, 1848?

Ans. I was present at a settlement made with him at Princeton basin; I don't recollect the date.

195. Who represented the N. B. Co. at that settlement?

Ans. I think Com. Stockton represented it at that time.

196. Who was there present besides the complainant, representing his interest in that settlement?

Ans. Mr. Wm. Halsted, I think.

197. Was the property of the N. B. Co. valued and agreed upon at the said settlement; and if so, by whom?

Ans. I think there was a statement made and agreed upon by complainant and Commodore Stockton.

198. State, as fully as you can, what was comprehended in that statement. [Question objected to, because complainant has the paper, and can produce it.]

Ans. I can't state what was comprehended in it.

199. At that settlement, was the price for the complainant's stock in the said Company then and there ascertained?

Ans. I think it was.

200. What was that price?

Ans. It was the price that complainant got for his stock, I think.

201. Do you know whether it was, or not?

Ans. I think so; and the reason I think so is, that your (the complainant's) stock was made up, and agreed to be sold by the complainant for that price, at that time.

202. What was the aggregate amount then and there ascertained, as the assets of the Company, from which said price was derived?

Ans. I don't recollect.

203. Do you recollect what formed the assets of the Company at said settlement, from which the price of complainant's stock was ascertained; I mean in the general, and not in the detail? [Question objected to, for the reason last above assigned.]

Ans. It was formed of all the property the Company owned.

204. By that, do you mean to include also the balance appearing on the abstract account, as made up to April 3d, 1847?

Ans. I don't know; I can't tell. I presume it was; everything was included.

205. Who made the valuation of the property between the parties, on that occasion?

Ans. Mr. Anderson and Mr. Gatzmer were there, I think; Commodore Stockton and the complainant, and Mr. Halsted; who made the valuation, I cannot tell.

206. Was the valuation there made of the Company's property, mutually agreed upon between the parties?

Ans. I think it was.

207. Did you make, or do you know who did make, the statement you have referred to in answer to question 197?

Ans. If you mean who made the writing, either Mr. Anderson or Mr. Gatzmer.

208. Do you know whether there was more than one copy made at that time?

Ans. I do not.

209. Do you know whether any of the stockholders of said Company were paid as large a price for the stock owned by them, in said Company, as was paid to the complainant?

Ans. Captain Lawrence Fisher received the same amount.

210. State what amount was paid to Isaac Fisher for a portion of his stock, and also to William J. Watson.

Ans. I don't recollect; the books will state that, when the sums were paid.

211. How soon after the settlement was the complainant paid for his stock?

Ans. I should have to refer to the books for that. I don't recollect.

212. Was the steamboat Raritan burnt before or after the full payment was made to the complainant for his stock?

Ans. I think the boat was burnt before the complainant received full payment.

213. About how long after the complainant received the payment for his stock was the stock purchased from Lawrence Fisher? [Question objected to, as irrelevant.]

Ans. I don't recollect.

214. By the destruction of the steamer Raritan by fire, did you consider the assets of the property of the New Brunswick Co. reduced; and if so, about how much? [Question objected to, as irrelevant.]

Ans. I suppose they were reduced about the amount she was worth.

215. How much was she worth at the time she was burned? [Question objected to, as irrelevant.]

Ans. I don't know.

216. How much in your judgment? [Question objected to, as irrelevant.]

Ans. I am not in the habit of estimating boats. I don't know really what she was worth.

217. Should you judge she was worth $50,000? [Question objected to, as irrelevant.]

Ans. I don't think she would have brought $50,000, if she had been offered for sale.

218. Prior to her being burnt, was the said steamer lengthened, and a large outlay made in refitting her? [Question objected to, as irrelevant.]

Ans. Yes, sir.

219. About how much? [Question objected to, as irrelevant.]

Ans. I don't recollect; the books will tell.

220. Did you return from Princeton basin on the day said settlement was made?

Ans. If I recollect right, that settlement was not concluded until very late at night, and I returned next morning.

221. Did you in that day or evening see either Richard Stockton or E. A. Stevens, at Princeton basin?

Ans. I recollect of seeing Richard Stockton; but I don't recollect of seeing Mr. Stevens.

222. Did you see Mr. Richard Stockton in the room where the settlement was made, or after the settlement was completed?

Ans. I saw Richard Stockton there that evening, but I don't recollect whether it was during the settlement or after the settlement was made.

223. Did you lodge at the hotel that night where the settlement was made?

Ans. I did.

224. Were you called upon after you retired to bed that night by any one?

Ans. No, sir; I was not. I recollect of hearing that a messenger came from Princeton, but I don't think I saw him. I don't think I got up.

225. Who did you hear was that messenger?

Ans. Richard Stockton.

226. Do you know what Richard Stockton came there for at that time?

Ans. His message was not directed to me. I don't know what the purport of it was.

227. By the book of minutes it appears that at a meeting of the directors held at Stelle's hotel, March 18th, 1847, at which time the following entry occurs: "The treasurer presented his book for examination for years 1842, '43, '44, '45 and '46; the vouchers

having been examined and found to correspond with the entries. And his books were certified to as being correct.

(Signed) A. S. NEILSON, *Secretary.*"

State what book or books were referred to in that entry.

Ans. It must have been the books of the Company that I kept at that time. I know no others.

228. Do you know whether Mr. Anderson was present at that meeting?

Ans. I do not.

229. Have you the vouchers in your possession which have been paid by you as treasurer of said Company?

Ans. I always had the vouchers when my accounts were examined, and they have been toted about a good deal for examination. I presume I have them still.

230. From whom did you receive the proceedings of the stockholders' meeting of the New Brunswick Co., held at Stelle's on the 3d of April, 1847, as entered by you in the book of minutes?

Ans. If I recollect, I had sickness in my family at the time; and I think Mr. Bliss made the minutes.

231. Do you know what notes on hand with security, for $12,810 63, as entered in the proceedings of that meeting, were referred to?

Ans. I think they were Edwin A. Stevens's notes.

Adjourned to March 18th.

March 18th, 1854.

232. Whilst treasurer of said Company, did you keep a private cash or memorandum-book, containing entries of moneys received in the Company's business? [Question objected to.]

Ans. I kept no private memorandum-book or cash-book, except those that are here present.

233. Do your books here present contain all the receipts and disbursements of the Company received or disbursed by you?

Ans. I believe they do.

234. The book of minutes, under date of directors' meeting, Trenton, March 18th, 1846, contains the following: It also appears by a statement rendered by the treasurer of the New Brunswick Steamboat & Canal Transportation Co., that they have received for the year 1845 $283,183 72, and expended during same period $276,129 92—leaving a balance of $7,053 74, exclusive of the earnings of the steamer Raritan, which is not included in the above." State from what books of the Company the above receipts and expenditures were made, and whether it applied to all the business of the Company for that year, except the steamer Raritan, or not?

Ans. It did as it reads in the minutes. It was made up from the books of the Company kept by me.

235. Do you know who paid for the purchase of the Walnut street property bought by the Company? [Question objected to.]

Ans. The Walnut street property was paid for by the Company.

236. Was it paid for by you? [Question objected to.]

Ans. I don't recollect how it was paid.

237. Did you pay the moneys to E. A. Stevens for the loans made to him by said Company, in whole or in part? [Question objected to.]

Ans. I paid to Mr. Stevens whatever is in my books charged as paid to him.

238. From whom did you receive the sum of $1,290 42 as credited in large cash-book, under date October 17, 1846? [Question objected to.]

Ans. If it is stated in the book from whom I received it, the fact is as there stated. I can't state from recollection what individual paid it to me.

Cross-Examination of A. S. Neilson.

March 18th, 1854.

Qu. 1. The book of minutes appears to be in your handwriting, from the 10th of March, 1839, to the 3d of April, 1847, inclusive; in whose custody was said book kept during that period?

Ans. In my own custody.

2. In whose handwriting are the minutes prior to that period?

Ans. In the complainant's.

3. In whose handwriting is the list of stockholders, with the number of shares held by each, contained on the last leaf of said book?

Ans. The same—the complainant's.

4. Look at that list, and state whether it is correct, as far as your recollection goes.

Ans. It is.

5. When was that list made in that place by the complainant?

Ans. There is no date to it, and I can't tell, but it was there when the book came into my hands.

6. About what time did the said book come into your hands?

Ans. About the 10th of March, 1839.

7. Did Mr. Hager ever have the custody of the minute-book, after it came into your hands, as you have stated?

Ans. I don't recollect that Mr. Hager ever did. He may have borrowed it.

8. Was it not customary for the directors and the executive committee of the Company, when met at the monthly meetings, or otherwise, to make and adopt business arrangements respecting the business of the Company, which were never formally minuted or entered in the minutes?

Ans. Yes, it was frequently done.

9. What person usually communicated to the agents of the

company the instructions necessary to carry out the arrangements made by the board or executive committee?

Ans. Mr. Edwin A. Stevens generally gave those orders, as he was considered the superintendent of the Company.

10. By whom were the arrangements with other companies, and any general arrangements or agreements with individuals, in reference to the Company's business and the mode and terms of transacting the same, usually settled and determined on?

Ans. By Mr. E. A. Stevens.

11. In making such arrangements, was it, or was it not, Mr. E. A. Stevens's custom to consult the directors or executive committee of the Company?

Ans. I was going to make that remark in the other answer, that after the arrangement was made by the Company or directors, it was referred generally to Mr. Stevens to carry it out.

12. Did you ever know of Mr. Stevens's making any important arrangement or transaction without having the authority of the directors therefor?

Ans. I do not.

13. Were these arrangements with other companies, and with individuals, always entered on the minutes?

Ans. I don't think they were always entered upon the minutes; there was often business spoken of and determined upon without being put on the minutes.

14. Did that payment of $13,700, charged on the 2d page of your large cash-book, have the sanction of the directors of the Company?

Ans. Yes.

15. Were all the moneys charged on the debit side of your large cash-book paid at or about the time of the dates under which they are entered in said book?

Ans. Yes, I think they were, as near as I can recollect.

16. It is admitted by the pleadings in this case, and also appears by evidence, that the New Brunswick Co. relinquished the railroad transportation business on the 1st of April, 1846; from what source did the credit of $3,539 18, received from W. S. Freeman and entered under date September 15, 1846, in your large cash-book, arise?

Ans. It is stated here as a balance due on settlement. It must have been due when that settlement was made, but not collected, as at all the settlements there were outstanding debts not collected, and therefore not paid in such settlements; this must have occurred in that way.

17. Do the monthly amounts entered in your large cash-book, by way of credit for railroad transportation prior to April, 1846, represent the balance of earnings made in each month, as ascertained at the monthly settlement, or do they merely represent the actual amount paid by the agents to you each month?

Ans. The actual amount paid to me.

18. Did the actual amount paid to you, or did it not, always correspond to the balance of earnings?

Ans. No; for this reason: there were often debts not collected, outstanding debts.

19. Were there not, also, at the time when the New Brunswick Co. relinquished said business, unsettled claims outstanding against the business, for damages done to goods and the like, which required time for final adjustment?

Ans. Yes, sir; there were claims outstanding.

20. Who adjusted and attended to such claims in that business?

Ans. The agents, Freeman and Decker.

21. Who was always looked upon as the regular book-keeper of the Company?

Ans. William T. Anderson.

22. You stated in your direct examination, that you did not know on what account, or from what business, the moneys received by you from Decker and Freeman arose; can you not now state from what business said moneys arose, as you understood at the time?

Ans. I must have been confused by the question, when I so stated. Those moneys arose from the transportation on the railroad.

23. Were not Freeman and Decker agents of the New Brunswick Co. prior to April 1, 1846, and since that time have they not been agents of the C. & A. R. R. Co. in the said railroad transportation business?

Ans. Yes.

24. Did you, in 1840, '41 and '42, or in any of those years, receive any premiums on cash funds, received by you from the agents of the freight barge lines?

Ans. I did. The New York funds were at a premium in the New Jersey banks. When I received those funds, I deposited them as New York funds in the Princeton Bank, and received credit for the amount of premium, whatever it was.

25. In entering the amount of the monthly dividend in your large cash-book, did you include such premium therein?

Ans. I think I entered the amount that I received from the agents, and the premium, in another entry. On looking at my book, I find only one instance in which I have entered the premium by itself; the other premiums are included in the monthly amounts.

26. Did not Mr. Anderson, in 1845 or '6, transfer from your large cash-book, into the books kept by him, a number of items which he had not previously received account of?

Ans. He did do that, and I presume at that date.

27. Was it not at that time that he first obtained an account of these premiums?

Ans. Yes, sir; he got the amounts from my book.

28. In your direct examination you stated that you did not know to what business the first entry in your large cash-book, of dividend and settlement, referred; to what business did you understand it to refer?

Ans. To the canal transportation business.

29. On behalf of which Company did you attend the monthly settlements?

Ans. The New Brunswick Co.

30. On behalf of which Company did Mr. Benjamin Fish attend said settlements?

Ans. The C. & A. R. R. Co.

31. Were not the executive committee, or directors of the New Brunswick Co., always, or nearly always, in attendance at the same place at the time of the monthly settlements?

Ans. They were.

32. Was it not customary to refer to them in case of any difficulties arising in the settlement of the accounts?

Ans. It was.

33. In whose handwriting are the accounts, or memoranda, contained in the small book marked Exhibit No. 10, on the part of defendants, which we have commonly called A. S. Neilson's small ledger?

Ans. In my own.

34. Were those accounts and memoranda entered in that book at or about the time of the respective dates of the same?

Ans. They were.

35. Are they true and correct statements of the transactions referred to therein, to the best of your knowledge, recollection and belief?

Ans. They are.

36. I observe that your steamboat book does not contain credit for new stock of R. F. Stockton and John R. Thomson to the amount of $6,750, but does contain credit for the balance of said new stock, amounting to $18,250. Can you state how it occurred that the said sum of $6,750 was omitted?

Ans. This account of John R. Thomson, in this book, Exhibit No. 10, will account for it. He had eight barges built at Princeton, amounting to $24,234 33. He then was allowed $5,500 for 22 shares of stock, taken by R. F. Stockton, and $1,250 for 5 shares taken by himself, and received the balance of the $24,234 33 in cash.

37. Was such balance which he received in cash charged on the books of Mr. Anderson or yourself?

Ans. They were charged in the books, I presume.

38. Was the sum of $6,750 ever charged in the books, to your knowledge?

Ans. No.

39. Then was it the effect of this transaction that the Company received that amount ($6,750) of their new stock in barges?

Ans. Yes.

40. You stated, on direct examination, that you did not recollect whether you made any payments for coal purchased by the Company. Did not you make payments for coal for the use of the steamboat?

Ans. When that question was put to me, it was asked whether I had made any payments for coal, which I thought meant for a traffic in coal; I answered no. I have bought coal for the boat in numerous instances, and paid for the coal I bought.

41. Was the sum of $1,828 81, which is charged in your large cash-book, under date of January 12, 1842, for loss on business for month of December then last, an amount that was paid by you?

Ans. Yes; it was money paid by me for loss.

42. Do you know precisely how that loss originated?

Ans. About that time C. King & Co. failed, and failed in their payments of tolls, &c., which the Company were liable for, and I presume that caused the loss. I do not know precisely how the loss occurred, unless it occurred in that way.

43. Was that other sum of $990 55 charged under date of 25th May, 1842, money paid by you?

Ans. Yes, sir.

44. Do your books here present exhibit a full and true account of all the receipts and disbursements of the Company that passed through your hands?

Ans. I think they do.

45. What portion or how much of the dividends which accrued on the 5 shares of stock bought of Dulles did the Company retain whilst the stock stood in the Company's name, and up to the time that Mr. Thomson paid the Company the costs of the stock?

Ans. They retained the amount due to the Company for the time it stood in their name—their proportion.

46. Was not the amount which was so retained by the Company, exactly the interest on the cost of the stock, from the time it was bought of Dulles to the time that Mr. Thomson paid the cost of it.

Ans. It was, as near as I could make it out. I made it out with that view.

47. Was it not understood then, from the time the stock was bought, that Mr. Thomson was to take it by paying the cost of it? with interest, or that he should have the stock by paying the cost and interest?

Ans. It was so understood.

48. Are not the dividends of $10,000 and $8,000, a memorandum of which is contained in your steamboat book, in 1841 and 1842, respectively, but which do not enter into the account in that

book, the same dividends which are charged on page 2 of your large cash-book?

Ans. Yes.

49. Were your books present at Princeton basin at the time of the settlement you have referred to as made at that place?

Ans. I presume they were. I was there, and I presume my books were there.

50. Had Mr. Hager and his counsel examined Anderson's books and your books, prior to that time, in New Brunswick?

Ans. Mr. Halsted and Mr. Hager did examine my books at New Brunswick. I do not recollect whether it was before or after the meeting at Princeton basin.

51. Was it not whilst the suit was pending?

Ans. I think it was.

52. Was not the suit terminated by the settlement made at Princeton basin?

Ans. I believe it was.

53. Then, must not the time of their examining the books at New Brunswick have been prior to the meeting at Princeton basin?

Ans. It must have been.

54. Did they not also examine Anderson's books at New Brunswick?

Ans. Yes.

55. Where did they so examine your books and Anderson's books?

Ans. My books were examined at my office in New Brunswick. I am not positive whether Anderson's were examined there or at Stelle's.

56. Did they not have as much time to examine said books as they saw fit to take?

Ans. Yes.

57. Were they not several days engaged in examining your books and Anderson's books?

Ans. They were.

58. Can you specify any particular parts of your books, or Anderson's books, which they examined?

Ans. I cannot.

59. Are any of the charges for money paid, which are contained in your large cash-book, charged in your steamboat account?

Ans. No.

Direct Examination resumed.

March 18th, 1854.

Qu. 1. You say in your cross-examination that it was customary for the directors of the Company, when met at monthly meetings, or otherwise, to make and adopt business arrangements for the Com-

pany, and which were not formally entered in the books of minutes; what general business do you allude to in that answer?

Ans. I do not allude to any particularly.

2. In answer to cross-interrogatory 11, you stated that the arrangements were made by the Company, and it was referred generally to Mr. Stevens to carry them out; what arrangements do you allude to in that answer?

Ans. I mean by that, that if any arrangements were talked of by the Company, and determined by them, they were referred to Mr. Stevens, as superintendent of the Company, to have them carried out. I refer to no particular arrangements; I speak generally.

3. Were you acquainted with any particular or general arrangement made by the Company with other companies or individuals relating to the Company's business, which were not entered upon the book of minutes?

Ans. I can't refer to any now.

4. In answer to cross-interrogatory 16 you stated that the sum of $3,539 18, credited in your large cash-book, must have been due when the settlement was made, but not collected; do you know, of your own knowledge, that Wm. S. Freeman was in arrears for any portion of any monthly settlement prior to May 1st, 1846?

Ans. I don't know that Mr. Freeman was in arrears for any particular sum, except in the way I have stated it.

5. You stated in your cross-examination, that there were unsettled claims outstanding against the business for damages to the goods; do you know whether there was any such outstanding claims after the New Brunswick Company gave up the business, and before the agents made their last payments to the said Company?

Ans. I don't know of any particular claims outstandiag at that time.

6. If there were outstanding claims for loss or damage to goods, was it not probable that there were freights collected after the Company gave up the business more than sufficient to pay them?

Ans. They may have been.

7. You say in your cross-examination, that Mr. Halsted and Mr. Hager were several days examining your and Mr. Anderson's books. State at what place and how many days.

Ans. I can't state the number of days.

8. How many days were they engaged at your office in New Brunswick?

Ans. I don't recollect.

9. Do you think it was more than one day?

Ans. I think it was.

10. Do you think it was 3 days?

Ans. I don't recollect.

11. Do you make the sum of $103 13 entered in your book in

connection with J. R. Thomson's dividend to be for interest money on the said 5 shares of stock; and if so, for how many months?

Ans. I do not know for how many months; I made it up at the time.

12. In answer to cross-interrogatory 42, you say that the Company were liable for tolls to the Canal Company; have you any knowledge that the Company were bound to pay tolls due from C. King & Co. when they failed?

Ans. I know nothing farther than that they were agents of the Company, and that companies are generally liable for their agents. I only presumed when I answered that.

13. Were not C. King & Co., in part, proprietors of the lines of which they were agents?

Ans. They may have been.

Cross-examination resumed.

Qu. 1. When you say that you cannot now refer to any arrangements made by the Company with other companies, or individuals, that were not entered in the minutes, do you mean to say that you cannot recollect that there were any such arrangements made, or do you mean to say that you cannot now particularize such arrangements that were made?

Ans. I mean the last; I meant to say that I can't recollect what arrangements were made.

Direct Examination again resumed.

Qu. 1. Did you ever know of any alteration made between the New Brunswick Company and the C. and A. Railroad Co. relative to the contract between said companies for the transportation of goods between New York and Philadelphia?

Ans. I don't recollect; I don't know that I know anything about it.

(Signed) A. S. NEILSON.

Subscribed March 18, 1854.

Circuit Court of the United States, district of New Jersey.

JOHN D. HAGER
vs.
JOHN R. THOMSON and others. } On Bill, in Equity.

Examination of witnesses at Newark, before S. S. Morris, esq., Master; April 25, 1855.

Present, complainant and J. S. Blauvelt, for complainant; J. P. Bradley, for defendants.

WILLIAM H. GATZMER, being sworn for complainant.

Ques. 1. Was a subpœna served upon you to give evidence in this case?

Ans. Yes, sir.

2. Have you been in the employment of the New Brunswick Steamboat and Canal Trnsportation Company, which Company, in this examination, will be called the New Brunswick Co.; and if so, in what capacity, and during what period of time?

Ans. I have transacted business for the New Brunswick Co.; such as paying bills and collecting drafts. I think the first transaction I ever had was under Mr. Swan, in 1836; since which time I have attended to their business at Philadelphia.

3. How long did you continue to transact business for the New Brunswick Co. at Philadelphia, and in what capacity?

Ans. The time would embrace the period that I mentioned, up to the close or near the close of the Company. The capacity I shall have to describe in this way; being located at Philadelphia, the agents having the management of the business of the New Brunswick Co. committed to my care the performance of any duties necessary to be performed at that location.

4. State the names of such agents and the business which they transacted for the New Brunswick Co., in detail.

Ans. H. R. Swan, William T. Anderson, and A. S. Neilson, who acted in the capacity of treasurer. Mr. Swan, the first business that I transacted for him was in reference to the steam towboats. I don't know that I performed any other duty for him. I continued the like service for Mr. Anderson. I understood that Mr. Swan acted as agent for the New Brunswick Co., and that Mr. Anderson did the same.

5. Did you consider youself, while in the employment of the New Brunswick Co., acting in the capacity of an agent of that Company?

Ans. For part of the time I received compensation. If the transaction of business by one individual for another, or for a company, constitutes him an agent, then I was an agent for the New Brunswick Co.

6. What compensation did you receive, from whom on behalf of said Company, and during what period? [Question objected to, as irrelevant.]

Ans. I received, for part of the time, at the rate of $700 a year. The period during which I received that amount I cannot give without reference to the books of the Company, as my memory does not serve me as to dates. The amounts received were through Mr. Anderson, by my enclosing him, from time to time, my receipt for the monthly amount due.

7. Do you mean to say that you received the money for your salary from Mr. Anderson? [Question objected to as irrelevant.]

Ans. I mean to say, that in connection with other bills paid by me for the New Brunswick Co., I have made out monthly accounts and received the amount of my salary, as I did the payment for other bills which were sent to Mr. Anderson from time to time.

8. Do you mean to say that you took the amount of your salary from moneys of the New Brunswick Co. in your hands, and then sent the voucher therefor to Mr. Anderson? If not, then state from whom you received such moneys. [Question objected to, as irrelevant and leading.]

Ans. When I had funds in my hands, I charged the amount of my salary, accompanying it with my receipt, which, with other bills, were forwarded to Mr. Anderson, as before mentioned.

9. When you had not funds of the New Brunswick Co. in your hands, from whom did you receive the money for your salary? [All questions relating to Mr. Gatzmer's salary objected to, as irrelevant.]

Ans. I believe my bills were usually paid by Mr. Anderson, and possibly by A. S. Neilson.

10. Who agreed with you, as acting for the New Brunswick Co., to pay your salary as agent of said Company, and the amount thereof?

Ans. I cannot say that I had any positive agreement with the New Brunswick Co., as to the amount of salary. At a certain period my general compensation was increased, and I apportioned that amount as a fair proportion that the New Brunswick Co. should pay me for the services performed for them.

11. Who, on the part of the New Brunswick Co., agreed with you that you should receive a salary from said Company?

Ans. I don't know that any member made an agreement with me. The receipts were regularly given, and were paid, and no objections raised.

12. Then, did you not receive any directions or authority to receive such salary from any person or persons acting for the New Brunswick Co.? [Question objected to as leading.]

Ans. I do not remember any distinct arrangement.

13. What authority had you for taking pay for your services from the New Brunswick Co., while acting as their agent?

Ans. I considered myself entitled to compensation; made out a receipt, which receipt was paid and no objection at that time, or thereafter, made to the amount received.

14. Where did you transact the business of the New Brunswick Co. in Philadelphia, while acting as such agent?

Ans. In the office of the C. & A. R. R. Co.

15. During what period of time?

Ans. I can only say during the period named by me before.

16. Can you state the several branches of business transacted by the New Brunswick Co., during the time you acted as their agent? if so, state each branch separately.

Ans. Steam-towing, canal transportation, railroad transportation. I believe that is all.

17. What comprised the business of steam-towing, and between what places?

Ans. The towing of canal-boats, barges, and vessels between Fairmount and Bordentown, and between New Brunswick and New York.

18. What comprised the business of canal transportation above stated?

Ans. The carrying of merchandise and other freights between Philadelphia and New York, through the Del. & Rar. canal.

19. Was such business designated as a separate line, or lines? and if so, name them.

Ans. There were two lines, I think; one called the Swiftsure Line, and the other the Merchants' or Merchants' Canal Line.

20. Was there any other transportation line of the New Brunswick Co. between New York and Philadelphia, by the said canal? if so, name it.

Ans. I do not recollect of any other.

21. Did the New Brunswick Co., during your agency, transport coal between the two cities named, and other places, by way of the canal?

Ans. They did, sir.

22. What comprised the business of the railroad transportation, and between what places was it carried on?

Ans. The transportation of merchandise and other freights between Philadelphia and New York.

23. Under what name or names were such railroad transportation carried on while the New Brunswick Co. were the proprietors thereof?

Ans. The Union Transportation Line, I believe, was the heading. I think there was a line in the winter season, either called the Winter or Slow Line; I am not sure which.

24. Were the New Brunswick Co. the proprietors and owners of the Railroad Transportation Line; and if so, during what period of time?

Ans. The New Brunswick Co. performed the business of transportation, but were not the owners, I believe, of the steamboats or cars. I do not remember when it commenced, but I think it was closed in 1846.

25. Was it not at the time the business of the Union Transportation Line was given up by Hill, Fish & Abbe?

Ans. I so understood it.

26. During the period the New Brunswick Co. were the proprietors of the Railroad Transportation Line between New York and Philadelphia, who transported the freights of said line between those cities for the New Brunswick Co.?

Ans. The C. & A. R. R. Co. over the road, and between Amboy and New York, and the Camden and Philadelphia Steamboat Ferry

Company part of the time between Philadelphia and Camden. There may have been, for part of the time, carrying between Amboy and New York done by the canal line proprietors.

27. During the season of navigation, in what way were the freights of the Railroad Transportation Line transported between Philadelphia and New York, and between what places—designating steamboat transportation from railroad transportation?

Ans. For part of the time, freight was carried from Philadelphia to Bordentown in steamboat or steamboats, and part of the time from Philadelphia to Camden; and by steamboat or boats between South Amboy and New York.

28. State what part of the time, during the season of navigation, the freights of said line were transported between Camden and Philadelphia, and from thence to South Amboy, by way of the Camden and Amboy Railroad?

Ans. I do not remember the dates.

29. What steamboats were employed belonging to the Camden & Amboy Railroad Company, in the transportation of freights of the Railroad Transportation Line, between Philadelphia and Bordentown, while the New Brunswick Co. were the proprietors of the said line?

Ans. Principally the steamboat Burlington; other boats may have performed such service, but I have no distinct recollection of it.

30. Was the steamboat Trenton, during any portion of that time, engaged in said business?

Ans. She may have been.

31. Who commanded the steamboats Burlington and Trenton during that period? If more than one person, name them.

Ans. I think the Burlington was commanded by Capt. David Martin, and I think Capt. Peter H. Kester, and John Fine; I don't know whether John Fine commanded prior to 1846, or not. The captains of the Trenton were Wm. M. Jenkins and Capt. Peter H. Kester.

32. Who succeeded Capt. Martin in the command of the steamer Burlington?

Ans. I think Captain P. H. Kester, although my memory does not serve me distinctly.

33. Who succeeded Captain Kester in the command of the Burlington?

Ans. I think John Fine.

34. Did Capt. Kester command the Trenton prior or subsequent to his commanding the steamer Burlington?

Ans. I think, afterwards.

35. Did Capt. Peter H. Kester succeed Capt. Wm. M. Jenkins in the command of the steamer Trenton?

Ans. I think he did.

36. As a general thing, while the river Delaware was free from ice, were not the freights of the Railroad Transportation Line, while the New Brunswick Company were the proprietors thereof, transported between Philadelphia and Bordentown?

Ans. I should think that they were.

37. Do you not know that they were?

Ans. There was a part of the time that the transportation was done by the way of Camden; the Burlington, I think, was off some time, in order to be enlarged.

38. During other times than that named in your last answer, in which the Burlington was enlarged, were the goods of said line freighted between said places while the N. B. Co. had the line—I mean while the river was open?

Ans. My impression is, that during the time part of the transportation was done by the way of Camden.

39. What part of the transportation was transported between Philadelphia and Camden, referred to in your last answer?

Ans. I am unable to designate; my impression is, that during a part of this time, the Burlington was inadequate to carry the freight; she was a small boat originally.

40. What period of the year were the heaviest amounts of freight transported by the Railroad Transportation Line—(I mean, in speaking of the Railroad Transportation Line during this examination, to be confined to the period of time from Jan., 1835, to April 1st, 1846)?

Ans. My impression is, that in the spring and fall were the heaviest runs.

41. How long a time was occupied in enlarging the steamer Burlington, and during what part of the year, and in what year?

Ans. My recollection is not very distinct on that subject; I think that the enlargement was completed early in the summer; it may have been in May. The year, I do not recollect. I am not sure whether she was hauled up in the fall, and finished in the succeeding spring, or hauled up in the spring; I think it was quite likely it was in June before she was completed.

42. When completed, did she resume the carrying of said freights between Bordentown and Philadelphia?

Ans. Yes, sir.

43. Did you ever know of a single year, during the twelve months of which the freights of the Railroad Transportation Line were not carried by steamboat between Bordentown and Philadelphia?

Ans. I have no distinct recollection; but I know that the Burlington was engaged some time in steam-towing, and recollect of no other arrangement for that period, for the carriage of the transportation, than by the way of Camden.

44. About what time was the Burlington, and for how long a time, engaged in steam-towing?

Ans. I have no recollection as to the dates.

45. Was it prior or subsequent to April, 1846?

Ans. My impression is, that it was prior to 1846.

46. Have you, or have you had, any books, papers, or documents which will show the time referred to in the last question?

Ans. I think I may have memorandums that will show the time.

47. Have you such memorandums now in your possession at Philadelphia? [Question objected to, as leading.]

Ans. I think I can ascertain by overlooking my memorandums about the period she was engaged in towing.

48. Was the Burlington engaged in steam-towing, to some extent, while engaged in freighting the goods of the Railroad Transportation Line?

Ans. She may have towed, to some extent, barges between Bordentown and Philadelphia; I mean, she may have occasionally towed a barge.

49. Do you believe, or know, that the railroad transportation freights were, for the entire twelve months of any one year, transported between Camden and Philadelphia, and thence by railroad to South Amboy?

Ans. My recollection will not allow me to answer positive either way.

50. Have you no knowledge or impression on the subject?

Ans. My impression is that the transportation was done for one or more years, by the way of Camden alone; but I don't like to give it as evidence.

51. In answer to the first interrogatory, you say you was served with a subpœna to appear and testify in this case; when you received the same did you receive the compensation required by law so to appear? [Ques. objected to as irrelevant to this case.]

Ans. I received some money—$7 30.

52. By that subpœna, when was you required to appear and testify in this case? [Ques. objected to, because the subpœna itself will show, and because it is an irrelevant question.]

Ans. On the 24th of April.

53. Did you leave home on that day to attend this examination? [Ques. objected to.]

Ans. I did.

54. Did you come to New Brunswick to be examined as a witness in this case, at that time? [Ques. objected to.]

Ans. I did not.

55. Why did you not come, as the subpœna required you to do? [Qu. objected to.]

Ans. I received information by telegraph, at Trenton, that I need not come on that day, but come to-morrow.

56. From whom did you receive that telegraphic message? [Question objected to.]

Ans. The message I received by the hands of Mr. Fish; it was signed by Mr. Bradley—J. P. Bradley, here present.

57. Were you not subpœnaed on the part of the complainant, to testify in this case; and, if so, why did you fail in attendance on receiving a despatch from opposing counsel in this case? [Ques. objected to.]

Ans. I was subpœnaed on the part of the complainant, and supposed, upon the receipt of the message, that something had occurred to prevent the necessity of my attendance on that day, and came this morning, in accordance with the information contained in the message.

[Mr. Bradley, the defendants' counsel, here states that the objections to the foregoing questions relating to the witness's obedience to the subpœna, are made simply because said counsel believes the said questions to be put for the purpose of creating an unjust and unfair inference as to the interference of said counsel; and farther states, that on meeting at the place of examination here this morning, he, the said Bradley, voluntarily informed the complainant that he, the said Bradley, had so telegraphed the witness, as above is testified, for the reason that he, the said Bradley, was yesterday morning, the day for which this examination was noticed, unexpectedly called away to Paterson, in this State, to attend to an important cause then just about to be called on for trial, and which was tried on yesterday, the 24th instant; and being so called away, he, the said Bradley, at an early hour in the morning, called upon the master holding this examination, and informed him of the circumstances, and requested the said master to adjourn this examination until to-day, which the said Bradley understood the said master he would do, if it was absolutely necessary for him, the said Bradley, to be absent; and, thereupon, he, the said Bradley, telegraphed the said Gatzmer as above mentioned, because the said Gatzmer, being very much engaged in business at the railroad office, in Philadelphia, had written to him, the said Bradley, requesting to be informed, if it was not necessary for him to come on that day.]

58. You have stated that you transacted such business of the New Brunswick Co. as came under your supervision at the office of the Camden & Amboy Co.; did you transact any other business at said office, while in the employ of the New Brunswick Co., for any other incorporated company? if so, state what company or companies.

Ans. I performed some service for the Camden & Philadelphia Steamboat Ferry Co. I also acted as agent, part of the time, for the C. & A. R. R. Co., and sometimes as clerk for my predecessor,

the former agent of the C. & A. R. R. Co. I have also done some service for the Delaware & Raritan Canal Co.

59. Can you state who, during the time you acted as agent of the New Brunswick Co., was the treasurer or secretary, or both, of the Camden & Philadelphia Steam Ferry Co.? [Question objected to as irrelevant.]

Ans. The secretary and treasuryship was held by John W. Mickel. My recollection is not distinct whether it was held by him till after 1846 or not. He was appointed president some years ago, but I don't recollect at what particular date.

60. Did you ever hold the office of treasurer or secretary, or both, of said Ferry Co.?

Ans. I think I have held both offices since Mickle became president.

61. Do you know whether you did or not?

Ans. Yes. I have held one or both at the same time, since the period of his change. I may have held the office of secretary previous to being elected treasurer.

62. About what time were you appointed treasurer of said Ferry Company?

Ans. I do not recollect.

63. Have you no knowledge how many years you have been treasurer of said Ferry Company?

Ans. I have knowledge that I have acted for several years as treasurer, but cannot tell the precise time that I commenced.

64. Were you the treasurer of said Company prior to April 1st, 1846?

Ans. I may have been, but my impression is that I was not.

65. Have you any books in your office at Philadelphia, or elsewhere, which will show the time you held the said office of treasurer of said Ferry Company?

Ans. I have.

66. Are you acquainted with the terms upon which the C. & A. Railroad Co. transported the freights of the Union Transportation Line and the way-freight, coarse freight, and what is termed the Winter Line, transported for the New Brunswick Co. by said Railroad Co.?

Ans. As agent of the C. & A. Railroad Co., there was returned to the Philadelphia office a statement from the transportation agents conducting the railroad transportation business that exhibited the amount due to the C. & A. Railroad Co., for the transportation of the freights between Philadelphia and New York. I am not acquainted with the terms fully.

67. Do you know who paid the C. & A. Railroad Co. on behalf of the New Brunswick Co. the tolls due said Railroad Co., for carrying the freights of the New Brunswick Co. between Philadelphia and New York and the way stations?

Ans. The amounts were received through A. S. Neilson, treasurer, I think, part of the time, and I think part of the time direct from the agents representing the transportation in New York and Philadelphia.

68. Who received such payments in behalf of the Railroad Co.?

Ans. I did, as agent.

69. How frequently did you receive such payments during the year?

Ans. As a general thing, the settlements were made monthly, and the payments were received generally during the month.

70. Having so received such payments, can you not state what rates of toll the New Brunswick Co. paid the said Railroad Co.?

Ans. My recollection as to the precise figures is not distinct; but I think the regular railroad transportation paid $7 and upwards per ton.

71. Do you not know that the New Brunswick Co. paid the Railroad Co. $7 64 per ton for transporting freights between New York and Philadelphia for said New Brunswick Co.; and have you not credited the said Railroad Co., or the treasurer thereof, in your monthly statements rendered to the agent at Bordentown, at that rate? [Question objected to because it is leading, and implies a fact which is not true.]

Ans. My impression is, that the amount there mentioned is about the amount; I don't recollect the cents—it was between $7 and $8.

72. Who directed you to receive from the transportation agents the tolls due from the New Brunswick Co.?

Ans. My duties as agent made it necessary for me to collect any amounts due to the C. & A. Railroad Co. I do not recollect of any distinct direction.

73. Did you receive from the transportation agents any other moneys in their hands arising from the business of the Union Transportation Line than those paid you for said tolls?

Ans. I have no recollection of receiving any other funds from their hands.

74. Do you mean to be understood as saying that you have not received from William S. Freeman moneys of the New Brunswick Co., arising from the business of the said line, other than the amount due the C. & A. Railroad Co. for tolls?

Ans. I have no recollection of any other payments. I don't know exactly what Mr. Hager has reference to. Perhaps if he would give me some lead I could recollect. I am now speaking of our general transactions. If any particular sum was paid to me, and brought to my mind, I might recollect it.

75. When and where, and how often, was the business of the Railroad Transportation Line settled?

Ans. Generally at Bordentown, at the beginning of the succeeding month; I mean to say monthly.

76. Have you generally attended such settlements?

Ans. Since I was appointed agent of the C. & A. Railroad Co., I have generally attended their executive meetings at Bordentown.

77. What do you mean by the executive meetings?

Ans. The C. & A. Railroad Co. have monthly meetings of their executive committee for settlement with others doing business with them, and for the purpose of directing the affairs of the Company.

78. Were the meetings you speak of in the last answer the meetings at which the monthly business of the Railroad Transportation Line conducted by the agents of the New Brunswick Co. was settled?

Ans. Yes, sir.

79. Did you participate in the settlement of said line at such meetings?

Ans. No, sir.

80. Had you any knowledge of the accounts rendered at said meetings by the transportation agents?

Ans. No, sir.

81. Did you see any statements rendered at those meetings, by the agents of said line?

Ans. I was frequently present in the room where the accounts were examined, and may have seen the statements. I presume I did, sir.

82. Were any statements given or sent you by either of the agents of the Union Transportation Line, or by any other person present, which had been rendered at said settlements?

Ans. A statement was rendered me after the meeting, showing the amount that was due the C. & A. Railroad Co.

83. Did that statement contain nothing else than the amount due the Railroad Co.? if so, state fully in detail what it did contain.

Ans. It contained the tonnage and the rate per ton; and I am not positive whether it contained a record of the expenses of the transportation agents or not. I am under the impression that it did, as well as the balances due from the transportation agents.

84. What do you mean by the balances due from the transportation agents?

Ans. The statement, I think, showed the whole amount received by each agent, and the amount paid out by each agent, which left the balance due from each agent.

85. Had the amount then ascertained to be due by said balances from said agents included the amount due the Camden & Amboy Railroad Co. for tolls, or was it yet to be subtracted from that balance?

Ans. As I understand it, the C. & A. Railroad Co. received a specific rate per ton, in that statement—leaving a balance generally in favor of the New Brunswick Co. The balances which

the paper showed in the hands of the agents were the balances of the whole business, before paying the Railroad Co.

86. Who received from the agents the full amount of the balances so ascertained to be due from said agents, of the whole business for the previous months appearing on said statements? [Question objected to, because leading.]

Ans. As I understand it, for a part of the time the amounts due the Railroad Company were received through A. S. Neilson, treasurer; and my impression is that a part of the time those amounts were received by draft on these agents, in my favor; and a part of the time I think I received it direct from the transportation agents. I have no knowledge as to the residue of those balances.

87. Then do you mean to say that you never received from the transportation agents the whole amount of the balance due from said agents, as appeared on said statement?

Ans. I have no knowledge of receiving the whole amount, unless it may have been received on draft from Mr. Neilson, and placed to his credit; for, as agent of the Railroad Company, I had no claim for anything more than the amount rendered on the statement, as due the Railroad Company.

88. What disposition was made by you of the statements sent you monthly, as above referred to?

Ans. They were placed on file in the C. & A. R. R. Company's office, as a voucher for the receipt of transportation.

89. Do you know who collected from the agents the balance still remaining from the whole balance appearing on said statements as being in the hands of the agents, after the railroad portion had been taken therefrom? [Question objected to, having been put and answered several times before.]

Ans. I do not know.

90. Have you any knowledge as to the payment, by the agents, of the remainder part of said balances?

Ans. I have no knowledge.

91. What disposition did you make of the moneys you received from said balances? [Question objected to as irrelevant and improper. The disposition of the moneys of the Railroad Company, by its agents, is entirely irrelevant in this examination, and the counsel for the defendants protests against such inquiry.]

Ans. I deposited them, as I did other funds belonging to the C. & A. R. R. Co.

92. Were such moneys deposited to your credit, as agent of said Company, or in what way and to whose credit? [Question objected to, as improper.]

Ans. Up to 1840 they were deposited to the credit of William J. Watson, who was agent of the C. & A. R. R. Company; since that time, to my credit. My bank account has not the "agent" attached to it.

93. As a general thing, from whom did you receive the general statement monthly?

Ans. I think, most generally, from Mr. Decker.

94. Did you receive from either of the transportation agents any other statements, documents or vouchers, relating to the monthly settlements of the railroad transportation business?

Ans. I do not remember that I received any other.

95. Will you state what particular branch of the business of the New Brunswick Co. you attended to, in connection with the several lines of transportation and steam-towing carried on by the New Brunswick Co.?

Ans. I attended to the steam-towing business—paid the expenses and received the receipts, on the Philadelphia end. I also, for part of the time, attended to the coal barges, and to the repairs of the barges that were repaired at the Philadelphia end.

96. Were any of the earnings of the freight barge lines paid to you after the monthly settlements of that line, or lines?

Ans. I usually collected the drafts of Mr. Neilson upon the agents of the canal lines on the Philadelphia end, and occasionally drafts upon the agents at the New York end.

97. Were the drafts you so received from Mr. Neilson made payable to your order, or to whom were they payable?

Ans. They were generally made payable to my order.

98. What disposition did you make of the moneys so received on said drafts?

Ans. I made a settlement with Mr. Neilson, from time to time, paying him any amount that I might owe him, or receiving from him any amount that might be due me.

99. How frequently were the settlements made between you and Mr. Neilson, of such moneys?

Ans. Generally about monthly, I think.

100. In the mean time what disposition did you make of the money before paying it over to Mr. Neilson?

Ans. As I collected, I deposited the funds that would bank, in bank to my credit.

101. Were the collections in the business of steam-towing received by you at the Philadelphia end deposited by you in bank, or otherwise?

Ans. They were deposited, and such as were not bankable we usually paid out in the expenses.

102. To whose credit were the steam-towing moneys placed?

Ans. To my credit.

103. Were all your deposits made by you, on behalf of the New Brunswick Company, made in any particular bank?

Ans. Part of the time I kept my account in the Girard Bank, and, I think, part of the time in the Philadelphia Bank.

104. Did you deem such moneys, so deposited, deposited on behalf of the New Brunswick Co.?

Ans. So far as, in my account with them, I might owe them anything.

105. State what books of account, if any, you kept while acting as agent of the New Brunswick Co., containing either receipts or disbursements, received or paid out from the moneys so expended and received by you from the business of the New Brunswick Co.?

Ans. In 1840, 1841, 1842 and 1843, I kept a day-book and ledger, principally for the towing-business, showing what I expended and what I received under appropriate heads during that time. Those were the only regular books that were kept by me. My previous transactions for this Company were kept in memorandum-books containing the individual and other accounts that I had with other parties. After that period, there was continued in those same books, (the day-book and ledger,) an account current, which was generally settled monthly with Mr. Anderson, up to, I think, the termination of 1845. Any other transactions or business of the New Brunswick Co. has been kept in memorandum-books, as above stated, and was settled from time to time, either with Mr. Neilson or Mr. Anderson.

106. Were the memorandum-books you speak of bound books, and how many in number?

Ans. Some were half bound, and some, I believe, had leather covers—small books; the number I can't tell. The memorandum accounts I had, was spread over several years.

107. Where are those books you termed memorandum-books, at present?

Ans. They are here, in New Brunswick—in Mr. Jeffrey's office.

108. While transacting business of the New Brunswick Co., did you keep a book containing entries of the receipts and expenditures by you of the funds of the New Brunswick Co., termed a, or the, cash-book?

Ans. I kept no other books than those before named, which were kept in the form of a cash or account-current book, crediting what was received, and charging what was paid out.

109. Did you keep any book which was called a cash-book, except what you have before named?

Ans. No, sir.

110. Have you brought to this examination the books that was required you should bring by the subpœna served upon you in this case?

Ans. I believe I have all the books that relate to my connection with the New Brunswick Co.

111. State what books you have brought in obedience to that subpœna.

Ans. I brought a day-book and ledger, embracing 1840, 1841,

1842, and part of 1843; previous to that period, memorandum-books, in which is contained individual accounts, and accounts for other parties. Since 1843, there is contained in the day-book and ledger mentioned, an account current with the New Brunswick Co. up to, I think, the termination of 1845. Any other transactions that I may have had with the New Brunswick Co. since that period are contained in memorandum-books, as before stated; which books are all here.

Adjourned to Thursday, April 26th, 10 a. m.

112. Please produce before the master, for the purpose of this cause, the several books you have brought to this examination, by virtue of the subpœna served on you.

Ans. The books that I consider the books of the New Brunswick Co. I have handed over to Mr. Bradley, the counsel of the defendants; I refer to the day-book and ledger, and an account current-book, which contains no entries except what relates to the business of the New Brunswick Co. The memorandum-books referred to contain other accounts besides the accounts of the New Brunswick Co. Those memorandum-books I consider my memorandum-books, and do not feel at liberty to part with them without consulting counsel. The accounts contained in those memorandum-books relating to the New Brunswick Company's business I will have copied and delivered to the master, if so desired.

113. Do you then refuse to place before the master the books you brought to this examination, by virtue of the subpœna served on you?

Ans. I am willing that the master should look at those books, so far as relates to the New Brunswick Company's accounts, and will submit them without reserve, if so directed by counsel.

114. Do you mean to say that you will not bring the books referred to in the 112th question before the master for the purposes of this examination, and to be examined by the parties in this cause at this time?

Ans.

[Before answering this question the witness desired to speak with Mr. Bradley as temporary counsel, to enable him to make up his mind whether to submit the books at this time. To this request the complainant objects for the reason that the witness here present subpœnaed on the part of the complainant, and under the requirements of the subpœna served upon him, was required to produce certain books of accounts for the purposes of this examination, has no necessity or color of right to ask for advice whether he shall comply in accordance with the demands of the subpœna, from the counsel of the defendants in this cause. The counsel for the defendants states that, under these circumstances, as the complainant objects to it, he would prefer the witness should consult with some other counsel on the subject.]

115. In whose possession has been the books of the New Brunswick Company named by you in answer to the 111th question, from their commencement to the present time? [Question objected to, because the witness has already stated that most of the books mentioned in that answer are his own books, and not the books of the New Brunswick Company.]

Witness asks, "do you mean the day book and ledger?" The complainant answers: "I mean all the books you brought to this examination, named in answer to question 111."

Answer of witness. The books of the New Brunswick Company, the day-book and ledger, were returned to the New Brunswick Company some time after 1843; I think as late as 1846. The memorandum-books referred to, as my memorandum-books, have always been in my possession.

116. To whom were the day-book and ledger returned on the part of the New Brunswick Company?

Ans. I think they were returned to Mr. Anderson.

117. By yourself, or in what way?

Ans. I do not now remember; but they were handed over, as belonging to that Company, to be kept with their papers.

118. You say you think they were returned to Mr. Anderson: do you know of your own knowledge to whom they were returned?

Ans. I have no distinct recollection.

119. From whom did you receive the said day-book and ledger to bring to this examination?

Ans. I understood that the books of the New Brunswick Company were in the office of the Camden and Amboy Railroad Company at Bordentown. I sent Mr. Livingston, clerk in Capt. Shippen's office, in Philadelphia, to Bordentown, to bring me, if there, the day-book and ledger referred to, which he brought me.

120. From whom did you understand that the books of the New Brunswick Co. were at the office of the C. & A. R. R. Co. at Bordentown, when you sent Mr. Livingston for the said day-book and ledger?

Ans. In the use of the word "understood," in my former answer, I meant to say, that I had personal knowledge that the books of the New Brunswick Company had been there, and I had not learned that they had been removed; and, therefore, when I found the books would be required, I sent there first to ascertain.

121. In the last answer you say that you had personal knowledge that the books of the New Brunswick Company had been at Bordentown; what books of the New Brunswick Company do you refer to?

Ans. I saw there the general books of the Company; I cannot designate the number, or the particular ones.

122. What do you mean by the general books of the Company?

Ans. I mean the journal or day-book and ledger.

123. By whom were the last named books kept?

Ans. They were kept by Mr. Anderson, as the agent; they may have been written into by his clerk; Mr. White, I think, was the clerk at that time.

124. Were these all the books of the New Brunswick Company that you saw there?

Ans. I may have seen others.

125. Did you see others?

Ans. I can't particularly say; but I think there was an abstract book also.

126. When did you see said books at Bordentown?

Ans. I believe I saw them at different times; one or more times; I think I saw them at the time the commissioners were examining them.

127. Did you see any books at Bordentown about that time, kept by the agents of the Railroad Transportation Line, and the Freight Barge Line, while the New Brunswick Company were the proprietors of said lines?

Ans. I do not remember of seeing any.

128. Do you mean to be understood as saying that all the books brought by you to this examination contained entries of transactions relating to the business of the New Brunswick Company?

Ans. I think the most of them do.

129. In answer to question 111, you say that the memorandum-books brought to this examination contain "individual accounts, and accounts for other parties;" state who are those individuals and other parties there referred to. [Counsel for defendants objects to the witness stating any contents of the books, or any matter relating to them, which has no bearing on this case.]

Ans. I would prefer deferring the answer of this question until after consultation with counsel.

130. Then do you decline naming such persons at this time?

Ans. I do.

131. Who purchased, and with what funds, the books brought here for the purpose of this examination, named in 111th answer?

Ans. I do not remember distinctly; but think that the books of the New Brunswick Company, called day-book and ledger, were purchased and charged against the steam-towing account; I think I purchased them. The memorandum-books referred to were paid for by the Camden and Amboy Railroad Co.

132. Were any business transactions of the Camden and Amboy Railroad Company entered in said memorandum-books?

Ans. Yes.

133. What business transactions of said Company were so entered? [Question objected to as irrelevant.]

Ans. When an agent of the C. & A. R. R. Co. had an account with the Philadelphia office of said Company, by which it became

necessary to advance money for the payment of bills for said Company, such account would appear in said memorandum-books.

134. Did any of the transactions referred to in the last answer, in any manner relate to the affairs of the New Brunswick Company?

Ans. They did not.

135. Were any entries of the business of the New Brunswick Company, other than that of steam-towing, entered in the day-book and ledger heretofore referred to, in the years preceding and up to 1843?

Ans. Yes, sir, there were.

136. State the general nature of such entries? [The counsel for the defendants here states that he has possession of those books as counsel of the defendants; and is perfectly willing that the complainant should see and examine them, if he wishes to, and objects to stating the contents of said books by parol.]

Ans. I think those books contain, besides the steam-towing, some other expenses, and also advances of funds to Mr. Anderson; and also, I think, to Mr. Neilson. They also contain, besides the steam-towing receipts, the rents for Walnut street property, and they may contain other entries which I cannot, by memory, particularly designate.

137. [The complainant now requests the witness to produce before the master, at this time, the books of account containing business transactions of the New Brunswick Company, and which the witness has testified he has brought here by virtue of the subpœna served on him to testify in this cause; and that the said books shall be here opened and examined by the parties in this cause.]

[The witness answers that he thinks he ought to be indulged with an opportunity of consulting counsel, and is perfectly willing to produce everything contained in the books relating to the business of the New Brunswick Company.]

138. Then do you refuse to produce said books at this time?

Ans. I have no objection to produce, by consent of counsel for the defendants, the day-book and ledger referred to, which are in his possession. The memorandum-books named as my books, containing other accounts besides the accounts of the New Brunswick Company, I decline to produce at this time, for the reasons above stated, unless as qualified above.

[The defendants' counsel states that he considers the day-book and ledger as under his control as counsel of the defendants, and is perfectly willing, as before mentioned, that the complainant should see and examine the same, as before mentioned, if he wishes to do so, and to have them marked as exhibits in the cause.]

Adjourned to Tuesday, May 22d, 1855, 10 a. m., at the same place.

Adjourned further to New Brunswick, July 17, 1855.

139. In answer to question 2, you stated that you transacted business for the New Brunswick Co., such as collecting drafts and paying bills. the first transactions being under Mr. Swan, in 1836, and since which time you have transacted the N. B. Co.'s business at Philadelphia; state in detail what other business of the New Brunswick Company you have transacted since 1836, other than collecting drafts and paying bills.

Ans. During the time that the New Brunswick Company performed the steam-towing business, I managed for part of the time a part of the business, and for the remainder of the time managed the whole of that business at Philadelphia; I also procured freights, and managed the coal-barges; I don't recollect of anything else in detail.

140. To what time do you allude in your last answer by the words "part of the time," and "the remainder of the time?"

Ans. In relation to the part of the time, I refer to the time that Mr. Swan had the management of the steam-towing; the remainder of the time the steam-towing in Philadelphia was principally managed by me.

141. Did you not manage the steam-towing business at Philadelphia prior to Mr. Swan's death?

Ans. I did not as principal, but acted for him.

142. Did you manage the steam-towing business at Philadelphia subsequent to Swan's death, and up to May, 1846, when the New Brunswick Co. gave up the business?

Ans. I did.

143. To what particular branches of the New Brunswick Co.'s business did the drafts collected by you, and spoken of in answer to question 2, appertain?

Ans. The canal freighting business; I think, also, the steam-towing.

144. Were the drafts last named collected for the New Brunswick Co. by you, made payable to your order?

Ans. I have no distinct recollection, but I think they were.

145. Could you have collected them if they had not been made payable to your order?

Ans. Yes, sir.

146. State in what way.

Ans. They may have been drawn in favor of the agent, and endorsed by him, or in favor of the treasurer, and endorsed by him.

147. In either case, were the moneys collected by you—that is, have you collected them in both ways?

Ans. I have no recollection of any particular case, and can only answer positively by referring to such drafts.

148. Are those drafts now in your possession, so that you could refer to them?

Ans. No, sir.

149. When you collected the drafts named, were entries made of the amount of moneys you received therefor; if so, in what book or books?

Ans. I think entries generally were made; I may have, in some cases, collected a draft and remitted the funds by checks or otherwise to the party for whom I collected it. When entries were made, the are to be found in the books now before the master, and in my private memorandum-books, a transcript of which was made from time to time, and returned to the treasurer or agent of the N. B. Co.

150. What books do you mean by the words in your last answer "the books now before the master?"

Ans. I mean the day-book and ledger, and the book I designated as the account-current book contained therein, which were produced by me.

151. Do you mean to say that the proceeds of the several drafts collected by you for the New Brunswick Co. were entered in the books you call your private memorandum-books?

Ans. I do, sir.

152. Do you mean also to say that the like entries were made in the day-book and ledger above referred to?

Ans. I mean to say that all the entries made in my private memorandum-books and account-current books referred to, were, from time to time, copied and forwarded to the treasurer or agent, with all the vouchers that the account embraced. The day-book and ledger contained distinct accounts, and do not contain the accounts referred to in my private memorandum-books.

153. Were the proceeds of the several drafts collected by you for the New Brunswick Co., and which you say were entered in your private memorandum-books, also entered in the said day-book and ledger?

Ans. No, sir.

154. In what book of the New Brunswick Co. were such proceeds entered?

Ans. If you are now asking me of my own knowledge, I can only say that all my business transactions for the New Brunswick Co., not contained in the day-book and ledger referred to, were written out and forwarded, with the vouchers, to the agent or treasurer of the New Brunswick Co. My impression is, that they were entered in the regular books of the New Brunswick Co. by the agent in New York, or by the treasurer in New Brunswick.

155. What do you mean by the regular books of the New Brunswick Co., and by whom were they kept?

Ans. I mean the day-books or journals and the ledgers kept by

Mr. Anderson in New York. Also the books kept by the treasurer, Mr. A. S. Neilson, in New Brunswick.

156. Do you know that the proceeds of drafts collected by you for the New Brunswick Co. were entered in the books kept by Mr. Anderson?

Ans. I do not. I was not in the habit of inspecting his books, and cannot say of my own knowledge.

157. To what period of time did you recollect the drafts above named?

Ans. I cannot answer as to the particulars, but think it spread over the time I did business for that Company.

158. To about what time did you do the business for the New Brunswick Co.?

Ans. I think I have done business for them up to the time of their dissolution, and perhaps after that.

159. You stated that you commenced paying bills for the New Brunswick Co. in 1836; how long did you continue paying bills for them?

Ans. I have no recollection of the precise date; I think it continued during the continuance of the Company, and I may have paid something for them since its dissolution.

160. Were the moneys you paid on account of the New Brunswick Co., when so paid, entered in any book or books; if so, in what books?

Ans. All moneys that I paid for or received from the New Brunswick Co. were entered in the day-book and ledger referred to as kept by me, the account-current book, and in my private memorandum-books.

161. Were the account-current books kept in said day-book and ledger; if not, in what other way?

Ans. The account currents were kept in part of the day-book and ledger; I mean in the leaves that were left blank after the day-book and ledger form was dropped. My impression is that there is another distinct account-current book, in which the accounts were continued. The other entries were contained in my private memorandum-books, transcripts of which were returned, as before mentioned.

162. Was an account of all the moneys you paid for the New Brunswick Co. kept in the books you call your private memorandum-books?

Ans. No, sir.

163. As a general thing, during the time you paid out moneys for the New Brunswick Co., were or were not such moneys entered in the memorandum-books before named?

Ans. No, sir; I entered in those memorandum-books when I did not keep particular books containing the distinct accounts between me and the New Brunswick Co.

164. Do the entries of said moneys paid, in the said memorandum-books, cover other periods of time than the entries made in said other books?

Ans. These memorandum-books contain entries of other periods of time, and may also contain entries of the same periods, as I had an account with both treasurer and agent that may have covered the same periods.

165. Is the entire period of time covered by the entries in said memorandum-books also covered by entries in said other books?

Ans. I do not recollect distinctly, up to what period the distinct books come; but I think my private memorandum-books contain entries with the treasurer or agent to a later period.

166. Do you mean that your said private memorandum-books commence at the time up to which your distinct books come?

Ans. My private memorandum-books were kept before and (my impression is) after, as well as during the time the distinct books referred to.

167. By whom were the drafts drawn which you collected for the New Brunswick Co. during Mr. Swan's agency, as a general thing?

Ans. I have no distinct recollection who made the drafts, but I am under the impression that they were drawn by Mr. Swan.

168. As a general thing, were the drafts drawn by Mr. Swan signed by him as agent, or in what way?

Ans. I do not now recollect how they were signed.

169. As a general thing, did you return the money which you collected upon Mr. Swan's drafts, to Mr. Swan, or to whose credit did you place the same in bank, or otherwise, at the time of such collections?

Ans. My impression is, that while I transacted business for Mr. Swan, I made frequent settlements with him, paying over to him anything that I was indebted to him, or receiving from him any balances he may have been indebted to me.

170. When you collected the moneys referred to in the last question, did you return such moneys to Mr. Swan at the times of such collections?

Ans. During my agency for Mr. Swan, I paid bills under his direction, which I entered against him in my private memorandum-book; when he gave a draft or paid the cash I credited him with the amounts, and rendered to him from time to time my account with him; all of which accounts between myself and him have been settled. I do not recollect whether I returned the moneys collected at the time they were collected; but I am under the impression they were returned in the settlements of my accounts with him.

171. To whose credit did you place the amounts of said drafts at the time of collecting the same?

Ans. I made the same disposition of such funds as I did with any other, either by depositing in bank, or paying out, if received in cash; if in checks, by depositing in bank. They were placed to the credit of the party sending to me for collecting, and with whom I had an account.

172. In what book or books were the same placed to the credit of the party sending them to you for collection?

Ans. In the book in which I had an account with the party, at the time when the draft was sent. It may have been in the books described as distinct books, or in my private memorandum-book or books.

173. Had you any account in the book or books which you call private memorandum-books, with Mr. Swan, while he was an agent of the New Brunswick Company?

Ans. I had.

174. Was Mr. Swan one of the individuals or other persons referred to by you in answer to question 111, who had accounts with you in said memorandum-books?

Ans. I answer, that there is contained in my private memorandum-books, my account with Mr. Swan as one of the individuals referred to; which account I offered to furnish a copy of.

175. Did your accounts with Mr. Swan include his business as agent of the New Brunswick Company?

Ans. My transactions of business for him related principally to the New Brunswick Company. There may have been some private transactions between us.

176. Do you know, of your own knowledge, of any private transactions between Mr. Swan and yourself, the accounts of which were incorporated in Mr. Swan's account, relating to the New Brunswick Co.'s business kept in your memorandum-book?

Ans. I have no distinct recollection, and cannot answer without reference to the books.

177. Will you refer to said memorandum-book, so that you may answer and give an answer to the last question?

Ans. I will.

178. Will you do it now?

Ans. I will refer to the copy of Mr. Swan's account, as copied from the memorandum-book.

179. Have you had that book here in obedience to the subpœna which was served on you?

Ans. I have.

180. Where is that book now?

Ans. At my residence in Philadelphia.

181. Why have you not that book here now?

Ans. I consider it my private memorandum-book, and my counsel advises me that I need not produce it; but that if desired, a copy shall be given.

182. Do the accounts of Mr. Swan with you, contained in said memorandum-book or books, relate exclusively, or nearly so, to the business of the New Brunswick Co.?

Ans. My accounts with Mr. Swan, contained in my memorandum-book or books, relate principally to the New Brunswick Co.

183. Were the drafts drawn by Mr. Swan, and which you have stated in substance were collected by you, drafts for moneys due him individually, or as an agent of the New Brunswick Co.?

Ans. I think they were principally for amounts due the New Brunswick Co.

184. Were those drafts sent to, received and collected by you as a person doing business on his own account, or as a person acting for and in behalf of the New Brunswick Co.?

Ans. So far as the question relates to the drafts sent by Mr. Swan, I answer, that I acted as agent for him.

185. Is your answer to the last question given as fully as you can give it? [Question objected to, as leading and as a cross-examination of the party's own witness.]

Ans. I believe it is.

186. Did you receive any compensation for collecting said drafts drawn by Swan; if yes, who paid you and at what rate or amount?

Ans. I do not think that I received any compensation whatever for the service.

187. Were these drafts in the aggregate of large amount?

Ans. I am unable to answer with any degree of certainty, the aggregate amount, but do not think it very large.

188. Upon whom, generally, were they drawn?

Ans. My impression is, that I did not collect many drafts for Mr. Swan, and my impression is that they were upon C. & F. King. There may also have been drafts upon others—I don't recollect distinctly who the persons were.

189. What inducement had you to collect Mr. Swan's drafts, if you received no compensation for such service?

Ans. No other inducement than to oblige a gentleman with whom I had been formerly associated.

190. Who transacted the business of the New Brunswick Co. at Philadelphia, relating to the coal barges of said Company?

Ans. I believe I did.

191. From what time and to what time did you transact said business, and state the general branches of such business?

Ans. I have no distinct recollection as to time, but attended to them after Mr. Swan's time, and until, I think, they were sold. The business in which the coal barges were employed was principally in freighting coal.

192. Who were the general freighters of coal by the New Brunswick Co.'s barges during your agency; and between what places

was said coal transported? [Question objected to, because it relates to no specific charge in the bill.]

Ans. I am not aware that there were any general freighters. The barges were offered promiscuously to any party who would give them a freight, and the coal was transported generally between the Schuylkill, in Philadelphia, and New York.

193. Have you not stated that you procured freights for the coal barges? if so, state from whom you procured the same.

Ans. I have stated that the barges were offered promiscuously to any party that would give them freight. The names of these parties my recollection will not enable me to name. I may give the names of some few individuals: Mr. Rogers, a coal dealer; Samson Tams; I think a Mr. Jones, also, and most of the coal dealers shipping coal from the Schuylkill.

194. Where did the persons named in the last answer reside?

Ans. I believe, principally in Philadelphia.

195. Did you collect the coal freights from those and other persons for the New Brunswick Co.?

Ans. The freights were principally collected by Mr. Anderson, who made out the accounts; and some were collected by me and returned to him.

196. Do you mean to say that you returned all the money you collected for coal freights to Mr. Anderson?

Ans. I do.

197. How soon after collecting the same?

Ans. I think, as a general thing, my accounts were rendered to him monthly.

198. When you say your accounts, do you mean anything more than your coal freight collections?

Ans. I mean the accounts embracing any transaction of business I may have had with Mr. Anderson.

199. What transactions of business had you with Mr. Anderson, and did they relate to the business of the New Brunswick Co.?

Ans. I think I paid the repairs, or part of the repairs of the barges, and of the steam tow-boats, and any other business transactions that were necessary to be attended to in Philadelphia, I generally attended to.

200. Had you an account with Mr. Anderson, kept in either of the memorandum-books before named?

Ans. Yes, sir.

201. Did the accounts you had with Mr. Anderson, in said memorandum-books, relate to the New Brunswick Co.'s business?

Ans. Yes, sir.

202. Did said accounts with Mr. Anderson relate to any other business than that of the New Brunswick Co.?

Ans. I believe all my accounts with Mr. Anderson related to the New Brunswick Co., with the exception of an individual or private

account that I had personally with Mr. A., which was kept separately in the same books.

203. If Mr. Anderson had not been an agent or book-keeper of the New Brunswick Co., and if you had not also acted for said Company, do you think any private account would have been kept between you and Mr. Anderson? [Question objected to, as irrelevant and impertinent.]

Ans. I have answered that I considered all the accounts kept with Mr. Anderson as relating to the New Brunswick Co., with the exception of a private and personal account I had, at a certain time, with Mr. Anderson.

204. Will you give a plain answer to the last question? [Question objected to.]

Ans. I decline giving any further answer without consulting my counsel.

205. Was Mr. Anderson the agent or book-keeper of the New Brunswick Co. during the time you kept said account with him in the said memorandum-books?

Ans. I believe he was.

206. Were you also in the employ of the New Brunswick Co. during the same time?

Ans. I think I was employed by the New Brunswick Co. in 1840; any accounts with Mr. Anderson, before that date, I did not have with him as an employee, myself, of the New Brunswick Co. I think I went into the employ of the Company in 1840, with compensation, and ceased in 1846, although I am not positive.

207. You stated, in your 111th answer, that the memorandum-books, or some of them, contained accounts with individuals, and for other parties besides the accounts with the New Brunswick Co. Is Mr. Anderson one of the individuals or other parties referred to in that answer?

Ans. I consider all the accounts contained in those private memorandum-books, under the names of H. R. Swan, Wm. T. Anderson, A. S. Neilson, and the New Brunswick Steamboat and Transportation Company, with the exception of the private and personal accounts referred to, with Wm. T. Anderson, as relating to business of the New Brunswick Co.

208. State whether you will inform us whether Mr. Anderson is one of the individuals or parties referred to in the last question?

Ans. In my answer to the 111th question, I stated that my private memorandum-books contained the accounts of individuals and of other parties, besides accounts relating to the New Brunswick Co., under the heads mentioned in my last answer, namely: H. R. Swan, Wm. T. Anderson, A. S. Neilson, and the New Brunswick Steamboat and Transportation Co.

209. Do the names mentioned in the last answer cover the names of all the individuals and other parties you refer to as

having accounts in said private memorandum-books mentioned in your 111th answer?

Ans. They do not. They only cover the accounts relating to the New Brunswick Co.

210. You have stated that Mr. Anderson collected the coal freights of coal shipped at Philadelphia. State by what process he collected such freights?

Ans. The bills of lading would accompany the barge, showing the quantity of coal on board, and the rate of freight per ton, from which he would make a bill against the consignee, or the party, that paid the freight, whoever he might be, and presented it for collection. This is my general impression of the way the business was done. I did not superintend any of the collections in New York.

211. Have you received from Mr. Anderson, or any other source, any of the freights collected from the coal-barge business at New York?

Ans. I have no recollection of having received any coal freights in that way.

212. Have you collected at Philadelphia any drafts for coal freights sent you from New York?

Ans. I think I have, in the case of Mr. Tams, one of the shippers, who made arrangements to deliver his coal; and Mr. Anderson would either send me the bills or a draft on the party—I don't recollect which.

213. Was Mr. Tams a large shipper of coal from Philadelphia?

Ans. I think he was, for a time, quite a large shipper.

214. Did you collect bills in like manner from the other shippers named?

Ans. I do not recollect. The freights were generally collected in New York, but there may have been some other cases besides that of Mr. Tams.

215. When you collected from Mr. Tams and others coal freights, in what book or books were such collections entered?

Ans. I am under the impression that they were generally entered in my accounts with Mr. Anderson. I cannot answer distinctly in what books they were entered without looking at them, but I presume in the books in which I had my account with Mr. Anderson at the time.

Adjourned to July 18, 10 a. m.

216. Do you not know that the moneys collected by you from Mr. Tams and others for coal freights were entered in your account with Mr. Anderson?

Ans. My impression is that they were. I have answered with as much positiveness as I can, without referring to the book.

217. What book do you mean in your last answer?

Ans. The book in which I may have had an account with Mr. Anderson at the time of the transactions referred to.

218. What book was it, and by what name do you designate it?

Ans. It may have been in one of the private memorandum-books, or in the distinct books referred to as having been passed over to the master.

219. You have stated that you collected coal freights at Philadelphia, other than from Mr. Tams. By that do you mean the bills sent from New York to you for collection, or did you collect other coal freights at Philadelphia, or elsewhere, than those sent from New York?

Ans. I do not recollect that I collected any other.

220. Do you mean to say that you collected no coal freights at Philadelphia, or elsewhere, other than those sent you from New York?

Ans. I do not recollect that I did collect any other.

221. Did you receive from Mr. Anderson, or otherwise, an account of the coal freight collections made by him at New York?

Ans. I have no recollection of receiving them.

222. Were any such or similar accounts entered in your accounts with Mr. Anderson?

Ans. I do not remember anything about it.

223. If any such or similar accounts were entered in any book kept by you, in what book do you think they were entered? [Question objected to.]

Ans. The question appears to me a confused question. I was not the treasurer nor the book-keeper of the New Brunswick Co.; whatever business I transacted for them I made return by statement with vouchers to the treasurer, or agent of that Company. It is impossible for me to recollect the particulars of the many transactions of business for the New Brunswick Co., A. S. Neilson, H. R. Swan, and William T. Anderson, involving payments or receipts, as I have answered before that a history or statement of all my transactions have been rendered from time to time; and so far, the settlements of all accounts between me and the parties named have been settled.

224. Will you make any other answer to the question 223 than you have? [Question objected to.]

Ans. I decline, without consulting counsel, to make any further answer at this time.

[The complainant here excepts to the answer to question 223, as evasive, no answer to the same, and refers to and states matters not inquired of in that question. The complainant also excepts to the answer to question 224, because the witness, in his said answer, has refused to perform the duty incumbent on him as a witness, and which he has sworn to perform.]

225. Did the New Brunswick Co. pay tolls monthly, or other-

wise, to the Delaware and Raritan Canal Co., accruing upon their coal barge business?

Ans. If the Company did, through me, an entry of the same will be found in the book, or books, referred to. I have no distinct recollection, and cannot answer positively without referring to the books referred to, or to the regular books of the New Brunswick Co.

226. State whether the New Brunswick Company did, according to the best of your knowledge and belief, pay tolls monthly, or otherwise, to the Delaware and Raritan Canal Company, accruing upon their coal barge business?

Ans. I believe they did.

227. Was any part of said tolls paid by you as the agent of the New Brunswick Co.?

Ans. I have no distinct recollection, but think I may have paid drafts of the collector of the Canal Co., for such tolls.

228. State, according to the best of your knowledge and belief, whether you did pay, as agent of the New Brunswick Co., any part of such tolls.

Ans. I believe I did.

229. Was it a part of your business, as such, to attend to and pay such tolls to the Canal Company?

Ans. I do not recollect that it was my particular business; but may have done so.

230. I do not inquire whether it was your particular business to pay said tolls for the New Brunswick Company, but whether it was a part of your business, as agent of said Company, to pay said tolls for them?

Ans. So far as I may have paid such tolls, my impression is, that I may have had funds of the New Brunswick Company in hand, making it more convenient for me to pay than the agent in New York, or the treasurer. I considered it a part of my business to do so.

231. Do you mean to be understood as saying that it was a part of your business to pay said tolls?

Ans. So far as I did pay them, I believe it was.

232. Who received from you the said tolls on behalf of said Canal Company, when you did pay such tolls?

Ans. The collector of the Canal Company, or the treasurer.

233. When you paid such tolls for the New Brunswick Company, did you charge or enter the same in any book or books; if so, in what book or books?

Ans. I believe I did, and entered it in one or more of the books before named, in which I may have had an account with the agent or treasurer of the New Brunswick Company at the time.

234. By the last answer, do you mean the day-book and ledger, or the memorandum-books?

Ans. Not recollecting the precise dates, I am unable to say whether such entries were in all of the books before named, or in a portion of them.

235. Have you so recently looked over said books and examined the same, that you can testify at this time more distinctly, what entries they contain as to your paying said tolls?

Ans. I cannot answer more distinctly, as I have not examined the books with regard to any particular inquiry.

236. You have testified that the memorandum-books are in your possession; refer to them at this time and place, and make such examination thereof as will enable you to say what moneys of the New Brunswick Company were paid by you to said Canal Company for said tolls.

Ans. I have before answered that the private memorandum-books are at my residence, but that I have a copy of the accounts relating to my transactions of business for the New Brunswick Company, contained in them, which copy is here, and to which I can refer.

237. Were the tolls paid to the Canal Company by the New Brunswick Company generally paid at stated periods, or when?

Ans. I cannot answer positively; but believe they were paid at stated periods.

238. Does your last answer apply to the tolls from the coal barge business?

Ans. Yes.

239. Name said stated periods.

Ans. I think monthly.

240. Can you state in what way, or by whom, the monthly amounts due the Canal Company for the tolls of the coal barges of the New Brunswick Company were ascertained?

Ans. My impression is, that the account was kept by the collector of the Canal Company, and a bill rendered by him to the New Brunswick Company, or its agents, who had the means of examining the account to see if correct.

241. You say in your last answer that such is your impression; do you know the same to be so?

Ans. I do not, of my own knowledge.

242. Can you state when, and by whom, the monthly business of the receipts and expenditures of the coal barges of the New Brunswick Company was settled?

Ans. The coal barge business formed a part of the New Brunswick Co.'s business, and the receipts and expenditures were entered in the books by the book-keeper, the same as any other part of their business.

243. Will you please answer question 242 directly, and according to the best of your knowledge and belief? [Question objected to.]

Ans. I cannot say when, nor by whom.

244. Do you know of any settlements had in regard to the business of the New Brunswick's Company's coal barges, distinct from the other business of said Company?

Ans. I do not.

245. Were any payments made by you, either for construction or repairs of the New Brunswick Company's coal barges?

Ans. Yes.

246. When so made, were such moneys charged or entered in any books; and if so, in what books?

Ans. In the books referred to, containing accounts with the treasurer or agent of the New Brunswick Company, at the time such payments were made.

247. In the last answer, do you refer to the memorandum-books, or what books?

Ans. I refer to the books, either private memorandum, or the distinct books, covering the time that such bills or payments were made.

248. In the last answer, do you refer to the memorandum-books named in answer to question 111?

Ans. Yes, sir.

249. Were your accounts of receipts and disbursements of the coal barge business examined and audited at any time?

Ans. No, sir.

250. If any moneys were due you for expenses paid out by you in the coal barge business, or for construction and repairs of such barges, from whom did you receive the same?

Ans. From the treasurer or agent.

251. State in what way, and how frequently, you received the same.

Ans. By remittance of funds, check or draft; settlements were made generally monthly.

252. What books will show settlements monthly, made in that way?

Ans. The books before referred to; the distinct books and the private memorandum-books.

253. Were any payments made to you for the sale of certain coal barges by the N. B. Company, to Morris Buckman, or to Buckman and Carrigan?

Ans. I believe there was some amounts collected through me from Jacob Carrigan, for the N. B. Co.

254. How large were the amounts collected from Carrigan?

Ans. I do not remember the precise sums, but there were several.

255. Did you credit or enter the same when received, in any book or books; if so, in what book or books?

Ans. I believe I did, in the book or books before referred to, containing accounts with the treasurer or agent at the time.

Ans. Not recollecting the precise dates, I am unable to say whether such entries were in all of the books before named, or in a portion of them.

235. Have you so recently looked over said books and examined the same, that you can testify at this time more distinctly, what entries they contain as to your paying said tolls?

Ans. I cannot answer more distinctly, as I have not examined the books with regard to any particular inquiry.

236. You have testified that the memorandum-books are in your possession; refer to them at this time and place, and make such examination thereof as will enable you to say what moneys of the New Brunswick Company were paid by you to said Canal Company for said tolls.

Ans. I have before answered that the private memorandum-books are at my residence, but that I have a copy of the accounts relating to my transactions of business for the New Brunswick Company, contained in them, which copy is here, and to which I can refer.

237. Were the tolls paid to the Canal Company by the New Brunswick Company generally paid at stated periods, or when?

Ans. I cannot answer positively; but believe they were paid at stated periods.

238. Does your last answer apply to the tolls from the coal barge business?

Ans. Yes.

239. Name said stated periods.

Ans. I think monthly.

240. Can you state in what way, or by whom, the monthly amounts due the Canal Company for the tolls of the coal barges of the New Brunswick Company were ascertained?

Ans. My impression is, that the account was kept by the collector of the Canal Company, and a bill rendered by him to the New Brunswick Company, or its agents, who had the means of examining the account to see if correct.

241. You say in your last answer that such is your impression; do you know the same to be so?

Ans. I do not, of my own knowledge.

242. Can you state when, and by whom, the monthly business of the receipts and expenditures of the coal barges of the New Brunswick Company was settled?

Ans. The coal barge business formed a part of the New Brunswick Co.'s business, and the receipts and expenditures were entered in the books by the book-keeper, the same as any other part of their business.

243. Will you please answer question 242 directly, and according to the best of your knowledge and belief? [Question objected to.]

Ans. I cannot say when, nor by whom.

244. Do you know of any settlements had in regard to the business of the New Brunswick's Company's coal barges, distinct from the other business of said Company?

Ans. I do not.

245. Were any payments made by you, either for construction or repairs of the New Brunswick Company's coal barges?

Ans. Yes.

246. When so made, were such moneys charged or entered in any books; and if so, in what books?

Ans. In the books referred to, containing accounts with the treasurer or agent of the New Brunswick Company, at the time such payments were made.

247. In the last answer, do you refer to the memorandum-books, or what books?

Ans. I refer to the books, either private memorandum, or the distinct books, covering the time that such bills or payments were made.

248. In the last answer, do you refer to the memorandum-books named in answer to question 111?

Ans. Yes, sir.

249. Were your accounts of receipts and disbursements of the coal barge business examined and audited at any time?

Ans. No, sir.

250. If any moneys were due you for expenses paid out by you in the coal barge business, or for construction and repairs of such barges, from whom did you receive the same?

Ans. From the treasurer or agent.

251. State in what way, and how frequently, you received the same.

Ans. By remittance of funds, check or draft; settlements were made generally monthly.

252. What books will show settlements monthly, made in that way?

Ans. The books before referred to; the distinct books and the private memorandum-books.

253. Were any payments made to you for the sale of certain coal barges by the N. B. Company, to Morris Buckman, or to Buckman and Carrigan?

Ans. I believe there was some amounts collected through me from Jacob Carrigan, for the N. B. Co.

254. How large were the amounts collected from Carrigan?

Ans. I do not remember the precise sums, but there were several.

255. Did you credit or enter the same when received, in any book or books; if so, in what book or books?

Ans. I believe I did, in the book or books before referred to, containing accounts with the treasurer or agent at the time.

256. Did you receive any payments for coal barges sold by the New Brunswick Company to Morris Buckman?

Ans. I do not recollect of receiving any payments for the sale of coal barges, in which Morris Buckman was concerned, except what I have already answered as having received from Jacob Carrigan.

257. Had the payments you received from Jacob Carrigan anything to do with the purchase of barges by Morris Buckman?

Ans. I understood that Buckman and Carrigan were interested in the purchase.

258. Were barges sold by the N. B. Co. to Morris Buckman?

Ans. I have always understood that barges were sold to Morris Buckman.

259. Do you mean, independent of the sale made to Buckman and Carrigan?

Ans. Yes, sir.

260. Then, do you mean to say that you received payments on the sale of barges to Morris Buckman?

Ans. I think I never received payment for barges sold to Morris Buckman.

261 Did you receive a payment or payments for the barges sold to Morris Buckman, named in answer to questions 258 and 259?

Ans. I do not recollect of ever receiving any payment.

262. State what you know relative to the purchase of coal by or for the New Brunswick Company, from the Lehigh Coal and Navigation Company, which coal was sold by the New Brunswick Company through Morris Buckman and others, about the years 1837 and 1838.

Ans. I have understood that coal was purchased; but I am unable to give any particular information, as the purchase was not made by me, or the disposition of the coal.

263. State who was the president and treasurer, if you can, of of the Lehigh Company above named, when such coal was purchased.

Ans. I do not know positively, but think the president's name was Watson; I have no recollection who the treasurer was.

264. Were any payments made by you, either in cash or by drafts, through the Girard Bank or otherwise, on account of coal so purchased?

Ans. I think not; I do not recollect of any such payments.

265. Did you, in any way, make payments for the purchase of such coal?

Ans. I have no knowledge that I did.

266. Do you know whether an account was kept at Philadelphia relating to the purchase of said coal, either by yourself, or any other person or persons?

Ans. I do not.

267. Have you any other knowledge in relation to the purchase of said coal, than you have stated in answer to question 262?

Ans. I have none.

268. Have you any knowledge that Morris Buckman was a defaulter to the New Brunswick Company, in relation to said coal transactions, or any other business of said Company?

Ans. I have understood that he was.

269. State in what way, and from whom you so understood it.

Ans. I understood it from Mr. Anderson; by his accounts.

270. Did he show you his accounts in relation thereto?

Ans. I believe he did, sir.

271. Where and when?

Ans. I think at his office, in New York; the time I do not recollect, but I think some time between 1840 and 1846; I can't recollect dates very well—it may have been in 1845.

272. Having seen the accounts in relation to said defalcation, kept by Anderson, state from what business of the New Brunswick Company Buckman's defalcation arose. [Question objected to, as implying several things that have not been stated and as leading.]

Ans. I cannot say particularly, but am of the impression that it grew mainly out of the coal business.

273. Do you mean the coal business you refer to, in answer to question 262?

Ans. Yes.

274. You have stated that you collected drafts upon the agents of the Freight Barge Lines; state from what time and to what time, as near as you can, who made such collections.

Ans. Without reference to the books, I cannot speak with accuracy as to the time; but think I collected drafts upon the agents of the Freight Barge Lines during the time that the New Brunswick Company did that business.

275. Do you in the last answer include the drafts collected while the New Brunswick Co. were only part owners of the said lines?

Ans. My collections were always by drafts from the treasurer or agent of the N. B. Co., and I am unable to say whether such drafts covered the time they had partners, or not.

276. Were the drafts collected by you upon the agents of the lines at New York and Philadelphia?

Ans. I believe I have collected of the agents at both places.

277. Were the drafts so collected by you payable at any other place than New York and Philadelphia? if so, state where.

Ans. I do not recollect of collecting drafts payable at any other places.

278. Were all such drafts collected by you, drawn upon the agents of the freight barge lines in New York and Philadelphia?

Ans. I believe they were.

279. When you collected such drafts, did you enter the amount or amounts received thereon in any book or books; if so, what books, in detail?

Ans. I believe I did enter the amounts received in the books containing the accounts I had with the party for whom I collected the draft or drafts.

280. In the last answer, do you refer to any or all of the memorandum-books?

Ans. I refer to the distinct books and the private memorandum-books that may cover the time that the drafts were collected.

281. Were the moneys so received by you upon said drafts, upon said freight barge agents, deposited in bank; if so, to whose credit?

Ans. They were deposited to my credit.

282. In what bank or banks?

Ans. In the bank or banks in which I kept an account at the time; I think, for a part of the time, I had my account in the Girard Bank; afterwards, in the Philadelphia Bank.

283. Did you collect the canal tolls and charges for steam-towing due from the freight barge lines monthly; if so, during what years, and from whom, and in what way were such collections made?

Ans. I am not aware that I collected canal tolls; if I did, I think it must have been by drafts that I collected for the collector of the canal on the agents of the lines. With regard to the steam-towing, my impression is that I collected upon the treasurer's or agent's draft on the said agents. As to the time, it was during the time the New Brunswick Co. did that business.

284. Were the moneys so collected for steam-towing of the freight barge lines placed to your credit in bank or otherwise?

Ans. I believe it was placed in bank to my credit.

285. Were the joint-account books, or any books kept by the freight barge agents, rendered to you, or did you receive any statements or documents showing the monthly receipts and disbursements of the freight barge lines, as accounted for at the monthly settlements of said lines?

Ans. There were no joint-account books, or any books, rendered to me by the freight barge line agents; neither did I receive any statements or documents showing the monthly receipts and disbursements of the freight-barge lines.

286. Did you receive such joint-account books or other books, statements or documents, or any one or more of them, from any person?

Ans. I do not remember of having received anything of the kind referred to from any person.

287. What do you understand by the term used in the last two questions, "joint-account books?"

Ans. I answered as understanding it to be a book containing the business of the freight-barge lines.

288. When was the business of the freight-barge lines generally settled, and where?

Ans. Monthly, at Bordentown.

289. By whom were such settlements made?

Ans. The freight line agents, Mr. A. S. Neilson and the executive committee of the Del. & Rar. Canal and C. & A. R. R. and Transportation Companies.

290. Who were the executive committee?

Ans. Edwin A. Stevens, Benj. Fish, James Neilson, Robert L. Stevens, Commodore Stockton and John R. Thompson.

291. Did you generally attend such settlements?

Ans. I was generally at the meetings, but had nothing to do with the settlements. I mean, I was generally at the monthly meetings of the executive committee of the Del. & Rar. Canal and C. & A. R. R. and Trans Cos., who had their sittings at Bordentown, in one room, and the meetings for the settlement of the freight-barge accounts were held in another room.

292. Do you mean to say that the executive committee had their sittings in one room, while the business of the freight-barge agents was settled in another?

Ans. I wish to be understood as saying that the executive committee meetings were held monthly, generally at Bordentown; and that the agents of the freight-barge lines met at the same place and on the same day, and that Edwin A. Stevens and Benj. Fish attended in another room with the freight-barge agents, and A. S. Neilson, as treasurer of the New Brunswick Co., for the settlement of the accounts of said agents.

293. Was the business of the Union Transportation Line settled at the same time and place, and by the persons who settled the freight-barge lines accounts, and in the same room where the last named accounts were settled?

Ans. I believe they were.

294. Were you occasionally or ordinarily in the room where the business was settled of the freight-barge agents?

Ans. I was.

295. Did you, while there, or at any other time, see a book or books, called the joint-account book or books?

Ans. I believe I did.

296. Did you look into said joint-account books at any time, in reference to the monthly accounts of the freight barge business?

Ans. I have no recollection of doing so, but I may have so looked.

297. State what you know respecting the purchase of certain canal barges, by the New Brunswick Co., from C. King & Co.

Ans. I believe there were some barges purchased by the New

Brunswick Co. of C. King & Co., but I don't recollect any particulars about it.

298. Do you know in what way King & Co. were paid for said barges?

Ans. I do not.

299. Do you know whether the New Brunswick Co. gave C. King & Co. any promissory notes relating to that purchase?

Ans. They may have done so, but I have no distinct knowledge.

300. Have you any knowledge of any notes being given to said firm in relation to said purchase?

Ans. I have not.

301. Did the New Brunswick Co. procure any freight-barges from Thomas King?

Ans. My impression is that they did; I cannot state how many.

302. Were the several barges procured of Thomas King as valuable as those procured severally from C. King & Co.?

Ans. I think not.

303. Were C. King & Co., to your knowledge, in arrears to the New Brunswick Co. when they gave up the business of the lines?

Ans. My impression is, that I understood that they were.

304. Do you know the fact to be so?

Ans. Of my own knowledge, I do not.

305. Were any barges purchased by the New Brunswick Co. from Armor Patton?

Ans. I believe there were.

306. Were any payments made by you either for the purchase or the fitting out of the barges so purchased from said Patton?

Ans. I have no distinct recollection, but it is very likely that I made payments on account of repairs of such barges, or for fitting them up. As for the payment of the purchase, I have no distinct recollection.

367. Can you state from whom the New Brunswick Co. bought the steamboat Hornet, and for how much?

Ans. From the Camden & Philadelphia Steamboat Ferry Co. The amount, I believe, was $17,000.

308. Who paid, on behalf of the New Brunswick Co., for said steamer?

Ans. I do not recollect.

309. Do you recollect of any payments made by yourself of $9,000 and a payment through Mr. Nielson of $8,000 for said steamer?

Ans. I cannot answer clearly without reference to the books covering the transaction.

310. Were four iron steam-propellers purchased by the New Brunswick Co. of Commodore Stockton?

Ans. They were.

311. Did you make any payments for the New Brunswick Co. on account of said purchase?

Ans. I cannot answer positively, without referring to the books covering the transaction.

312. Do you refer to the books kept at Philadelphia by you, or to what books?

Ans. I refer to the books referred to before—the distinct books, or the private memorandum-books, if contained therein.

When about to close the examination for the day, the witness stated that he wished to make a statement, which he now makes as follows:

I beg leave to state that I have with me here present a copy of all the accounts in my private memorandum-books before referred to, which relate to the business of the New Brunswick Steamboat and Canal Transportation Co., which accounts are four in number, namely: an account with H. R. Swan, one with William T. Anderson, one with A. S. Neilson, and one with the New Brunswick Steamboat and Canal Transportation Co. The latter head or name was used for convenience, and the account settled with Mr. Anderson, or Neilson, the same as if it had been entered under the names of either of those persons. The accounts with the agents, H. R. Swan, William T. Anderson, and with the treasurer, A. S. Neilson, and with the New Brunswick Steamboat and Canal Transportation Co., contain memoranda of accounts of transactions made by me for those persons in the way of collecting money, or paying out money. My original vouchers were returned to them respectively from time to time, with a statement showing the transactions, which statement generally consisted of a copy of my account with the party concerned, and they would enter the transactions from such original vouchers upon the books of the Company kept by them, as I have understood. My account with them was intended to show merely how I stood with them individually, and was really a private matter between me and them, though relating to the business of the Company. All these accounts I am perfectly willing to exhibit before the master, and have, for that purpose, prepared a copy of the same; but I am unwilling to exhibit the books themselves, because they contain my private accounts with other parties. I am also ready, if desired, to refresh my recollection of said accounts, and to speak from them in my oral testimony, knowing them to be accurate.

[To the making of this statement the complainant objected before it was made a matter of record.]

Adjourned to July 19th, 10 a. m.

Thursday morning, July 19th, 1855.

The defendants' counsel, at the opening of the examination this

morning, asks the counsel for the complainant whether the complainant desires to have produced, and used on the examination, the accounts referred to by the witness in his statement made at the close of the examination last evening, which the said witness stated he has here ready to produce; the counsel for the defendants adding that he, the defendants' counsel, was willing that the said accounts should be thus produced and used, and would offer no objection to the same being so produced and used, by reason of the same being a copy, and not the originals.

The complainant replies: In the absence of his principal counsel, he says that he does not recognise any authority or necessity whereby the witness, now on his examination, should have made any statement or copy from the books of the New Brunswick Co. kept by him, and which books contain the accounts of said Company; but, on the contrary, the complainant insists that the books heretofore named, in answer to question 111, and which books the witness was required to bring to this examination and actually did so, but refused to produce the same before the master, in this cause, shall be produced and used as evidence, which said books the said witness has carried away and refuses to produce, in contempt of the court and the subpœna served on him.

313. Did the New Brunswick Co. purchase 5 shares of the capital stock of said Company from J. H. Dulles?

Ans. I believe they did.

314. Do you know who made the purchase from Dulles, and the price paid for said stock?

Ans. I can't say who was the purchaser, but think there is an entry in my account with Mr. Neilson, showing the payment for stock purchased of Mr. Dulles. I do not recollect the price.

315. Did you make payments for said stock?

Ans. I believe I did.

316. What disposition did the New Brunswick Co. make of such stock?

Ans. I do not know.

317. Did the New Brunswick Co. purchase, about the year 1839, certain real estate known as a part of the Walnut street property? [Question objected to, and all questions relating to the purchase of said Walnut street property objected to, because the said subject was brought in question in the former suit brought by complainant against the defendants, Edwin A. Stevens, James Neilson, John R. Thomson and the New Brunswick Co., in the court of chancery of New Jersey in 1847.]

Ans. I believe they did, but I cannot be particular as to the date.

318. From whom did they purchase said property?

Ans. From Robert L. and Edwin A. Stevens.

319. What did they pay for it?

Ans. I think the sum was $46,666 66.

320. Did you make a payment, or payments, thereon?

Ans. I am unable to say, without referring to the books containing transactions at the time a payment, or payments, were made.

321. What books do you mean in the last answer?

Ans. Either the distinct books or the private memorandum-books; I can't tell which, without referring to them.

322. You stated, in answer to question 84, that the statement showed the whole amount received by each agent, and the amount paid out by each agent. Is the statement named in that answer called the general statement, or by what name?

Ans. It is called the general statement.

323. What agents do you refer to in your 84th answer, and what business did they transact? [Question objected to, because it is the business of the party to put his questions so that the witness can understand them without reading over the testimony.]

Ans. I referred to Mr. Decker, Freeman and Fish, who transacted the business over the railroad.

324. By what name was that business known? [Question objected to, because the matter has been gone over before.]

Ans. It was called, I believe, the Union Transportation Line.

325. During what period of time did they transact business for the New Brunswick Company?

Ans. I do not know at what period it commenced; but I am of the impression that it closed in 1846.

326. Were the general statements received by you at stated periods of time, and during what years?

Ans. The statements were received by me as agent of the C. & A. Railroad and Transportation Co., generally monthly, from the commencement of my agency for that Company, up to 1846. My agency, I think, commenced in 1840.

327. Did you receive the general statements prior to 1840?

Ans. Previous to 1840 I was a clerk in the office of said Railroad Co. in Philadelphia, and may have received the statements for the principal agent, Mr. Watson.

328. Do you not know that you received them?

Ans. I cannot answer positively, but am under the impression that I did.

329. You stated, in answer to question 85, that the C. & A. R. R. received a specific rate per ton, in that statement, leaving a balance generally in favor of the New Brunswick Co., and that the balances which the paper showed in the hands of the agents were the balances of the whole business before paying the Railroad Company; do you mean to say, that the general statements received by you contained an abstract of the receipts and disbursements of the

Union Transportation Line, as rendered by the agents at the monthly settlements?

Ans. I believe the statements contained the receipts and expense account of the agents.

330. Do you mean in the business of the line?

Ans. I mean the accounts of the agents named in my former answer; which are Freeman, Decker and Fish.

331. State the contents of the general statements you received, both of credits and debits, separately.

Ans. The statements contained the number of tons transported during the month, the total amount of receipts of each of the before-named agents, and the gross expenses and charges on goods of each agent; and contained the amount due the C. & A. R. R. Co., and the balance that remained to the credit of the New Brunswick Co.

332. Were the receipts placed on the credit side of such statement?

Ans. I believe that each agent's name occupies two or three lines, and the receipts one or more lines; the balance is struck; the net amount extended. These amounts so extended, added, formed the net receipts. The receipts formed the credits, and the expenses and charges the debits.

333. You say the receipts formed one or more lines; state the wording of such lines.

Ans. My impression is, that the receipts were represented as through freight on one line, way freight on another line.

334. You say that each agent's name occupies two or three lines; name the wording of said lines.

Ans. I cannot speak particularly without referring to a statement.

335. Have you one of the general statements here present?

Ans. I have not.

336. Which of the agents of the Union Transportation Line prepared the general statement, and from whom did you generally receive the same?

Ans. I believe the statement was usually prepared by Mr. Decker. I think it was generally sent to me by Mr. Decker.

337. From whose hands did you receive the general statements sent to you by Mr. Decker?

Ans. I think they were generally enclosed to me by Mr. Decker, and sent by the conductor.

338. Was the general statement printed or written, or partly printed and partly written?

Ans. It was partly printed and partly written.

339. Had the same an endorsement; if so, what was it?

Ans. My impression is, that it was endorsed "general statement." It may have had the month upon it.

340. Were the writings in the general statements, generally, in Mr. Decker's handwriting?

Ans. My impression is, that they were.

341. Have you ever received from either Freeman, Decker or Fish, the balances which appeared by the general monthly statements to be due from them on the whole business of the month? [Question objected to, it having already been asked before.]

Ans. As agent of the C. & A. R. R. Co., I collected the amount due them for transportation, and received amounts from the agents or the treasurer of the New Brunswick Co., covering the amount due the C. & A. R. R. Co., for the month. In doing so, I may have received the balance of one or more agents.

342. Were you in the habit of receiving from Freeman, the agent of the New Brunswick Co., the balances of the monthly business of the Union Transportation Line, which the general monthly statements showed to be due from him? [Question objected to, for repetition.]

Ans. I have drawn from Mr. Freeman on account of the monthly amounts due the R. R. Co.; and in so doing I am under the impression that I have received the full balance that may have stood against him in the monthly settlements.

343. Do you know whether you received from Mr. Freeman the monthly balances standing against him at the settlements and which appeared on the general statements? [Question objected to, for repetition and as immaterial.]

Ans. I do not see that I can answer more clearly than I have done. I have there stated that my impression was that I had received the whole balance that stood against Mr. Freeman on the monthly statement.

344. For how long a time did you receive from Mr. Freeman the whole balance due from him upon the general statements?

Ans. I have no recollection as to time, but think I may have received his balances on account, as before stated, during a great part or the whole of the time of my agency.

345. When you received the whole amount of balance due from Mr. Freeman on the general monthly statements, to whose credit did you place the same?

Ans. For the time being, I placed the amounts to the credit of Mr. Freeman, depositing the funds to my credit in bank.

346. To whose credit did you eventually place such funds? [Quest. objected to, because it involves an inquiry into the business of the C. & A. Railroad Co., and is immaterial here.]

Ans. When the funds so received, being on account of the amount due the Railroad Co. for tranportation, they were considered by me and disposed of in the same manner that any other receipts that came into my hands as agent of the Railroad Co. were disposed of.

347. Did you consider the funds as belonging to the Railroad Co., and disposed of them accordingly? [Quest. objected to, as leading.]

Ans. I did.

348. Were balances which appeared on the general statements to the credit of the New Brunswick Co., as due from Freeman, ever received by you of him?

Ans. I will here state, that as agent of the C. & A. Railroad Co., I collected the monthly amounts due the Railroad Co. for transportation, and did not regard from whom I received the several amounts that were necessary to make up the amounts so due the Railroad Co. I simply collected from the several persons the amount that was due the Railroad Company.

349. Have you received from the agents of the Union Transportation Line, or any one or more of them, or of any person or persons, any portion, or all, of the balances found due on the general statements, and which are included in said statements under the head of balance that remained to the credit of the New Brunswick Co.?

Ans. My impression is, that I received in the aggregate the amount due the Railroad Co., and nothing more.

350. State from which of the agents of the Union Transportation Line you received the amounts due the Railroad Co., and no more; and was such amounts due said Railroad Company for the transportation of freights as appeared on the general statements? [Quest. objected to.]

Ans. I repeat that I have received from the several agents the aggregate monthly amounts due the Railroad Co.; but do not recollect the precise amount received from either of them. I have received amounts from William S. Freeman, Alfred Decker, Benjamin Fish, and also, I think, from A. S. Neilson, treasurer. I have no recollection of having received anything more than the amount due the Railroad Co. I had nothing to do with the statements other than to be used as a voucher for the receipt of transportation, and to show the amount due the Railroad Co. I had no authority to demand or collect anything more than that amount.

351. Did you receive or collect or get from the New Brunswick Co., directly or indirectly, or from any one or more of their agents, directly or indirectly, or from their treasurer, or from any person in the employ of the New Brunswick Co., any moneys for the C. & A. Railroad Co., other than such moneys as appear to be due to the C. & A. Railroad Co. by the general statements for the transportation of freights?

Ans. No.

352. You have stated that the balances you received from Mr. Freeman, which appeared upon the general statements, was, in substance, passed to the credit of the C. & A. Railroad Co. Did you also collect the balances appearing on said statements as due from Decker and Fish?

Ans. As I said before, I have no distinct recollection of collecting the balances from either of the agents.

353. What recollection have you upon the subject?

Ans. I am satisfied that I have collected the amounts due the Railroad Co. for transportation.

354. From whom?

Ans. From the several agents heretofore mentioned.

355. Name them.

Ans. Wm. S. Freeman, A. Decker, B. Fish, A. S. Neilson, and I may have received from William T. Anderson and H. R. Swan.

356. You have stated, in answer to question 345, that you placed the amounts to the credit of Mr. Freeman. Was the same placed to Mr. Freeman's credit in any book or books, or in what way, and in what books?

Ans. Any payment that Mr. Freeman may have made on account was placed to his credit in my private memorandum-book or books, which was considered, when the monthly settlement was made, as a part of the amount due the Railroad Company, and the balance to make up the aggregate amount due said Company, was provided for by drafts or otherwise on him, or the other agents or treasurer of the N. B. Company.

357. Was the aggregate amount due the Railroad Company, named in the last answer, the amount due the Railroad Company for transportation appearing on the general statements, and nothing else?

Ans. I so understood it.

358. Were not the monthly balances due from Mr. Freeman generally sufficient to pay the amounts due from time to time to the Railroad Company for transportation?

Ans. I have no distinct recollection; but I am under the impression that Mr. Freeman's balance never was sufficient to pay the amount due the Railroad Company on the monthly settlements.

359. Did you consider the balances due from the agents of the line, as appeared upon the monthly statements, to be due to the C. & A. R. R. Co., or to whom?

Ans. To the N. B. Co.

360. Why, then, did you credit the balances you received from Mr. Freeman to the C. & A. R. R. Company?

Ans. The amounts received from Mr. Freeman I received on account of the amount due, or to become due, in the monthly settlements, to the Railroad Company; and such amounts were counted and included in the monthly credit in the books of the Railroad Company, forming a part of the aggregate amount for transportation for the month.

361. You stated that you gave Mr. Freeman credit, in your private memorandum-books, for the moneys received from him;

were the amounts named in the last answer credited in said books, as well as in the books of the Railroad Company?

Ans. The difference is this: the amounts received on account were entered in a memorandum-book, to keep my cash account straight. When the monthly statement was sent to me, the aggregate amount, as due the R. R. Co., was credited in the R. R. books in one amount, these amounts received on account forming a part of it.

362. Are you certain that the balances due from Mr. Freeman on the general monthly statements have not in several instances exceeded the amount due the R. R. Co., as appeared on the same monthly statements for transportation?

Ans. I am not certain; there may have been some instances, but I have no recollection of noticing such fact.

363. Did you keep any account or accounts in your private memorandum-books with Benjamin Fish or Alfred Decker?

Ans. I did.

364. Did you with both of them?

Ans. My impression is that I did.

365. Did the accounts with them relate to the business of the N. B. Company?

Ans. I think not.

366. Had you any business transactions with those individuals which in any degree had any connection with the business of the Union Transportation Line while the New Brunswick Company owned said line?

Ans. If those gentlemen made any payments on account of amounts that may have been due the R. R. Co. such payments would have appeared on my private memorandum-book, if the account to which the payment was applied was not closed at the time the payment was made.

367. Did they make any such payments at any time for such purpose?

Ans. I am under the impression that I have received amounts from Mr. Fish and Mr. Decker on account of railroad transportation.

368. Who received from Benjamin Fish the balances ascertained to be in his hands, as appeared by the general statements?

Ans. I cannot answer particularly; but I am under the impression that he made his settlements with the officers of the New Brunswick Co.

369. What officers?

Ans. I mean the agent and treasurer; that is, Mr. Anderson, or Mr. A. S. Neilson.

370. Did you pay to Benjamin Fish any moneys due from the New Brunswick Company to him for accounts rendered at the monthly settlements?

Ans. I have no recollection of doing so.

371. Have you had any account with Mr. Fish in relation to the business of the N. B. Co. in connection with any of its lines?

Ans. I have no recollection of any.

372. Are you certain that your private memorandum-books do not contain any transactions had with Benjamin Fish, in connection with the N. B. Company, or its business?

Ans. I am not certain.

373. Do you know who received from Alfred Decker the balances appearing on the general monthly statements as due from him?

Ans. I do not.

374. Had you an account in your private memorandum-books with Ira Bliss?

Ans. Yes, sir.

375. Did any part of said account relate in any way to the New Brunswick Co., or its business?

Ans. I think not.

376. Have you at any time received from Ira Bliss any payments on account of the moneys due from the New Brunswick Co. to the C. and A. R. R. Co., for transportation appearing on the monthly statements, while the New Brunswick Co. were the owners of the Union Transportation Line?

Ans. I do not remember of ever having received such payments.

377. Have you paid any drafts or made any payments to Ira Bliss, or for him, for account of any transactions connected in any way with the New Brunswick Co.'s business?

Ans. I have no recollection, and cannot answer positively whether I have or not.

378. Did you make any entries of the contents, or a part of the contents, of the general statements in any book or books?

Ans. I made an entry in the books of the C. and A. R. R. Co. of the number of tons and the amount received.

379. What do you mean by the words "amount received" in the last answer?

Ans. I mean the amount that appeared upon the statements due the Railroad Company.

380. Did the said amounts cover the whole of the amount of the balances due from the several agents appearing on the general monthly statements?

Ans. They did not; they simply covered the amount that appeared to be due the Railroad Company.

381. You stated in answer to question 88, that the general statements were placed on file in the C. and A. R. R. Co.'s office, as a voucher for the receipt of transportation; where is the office named located?

Ans. 45 Delaware avenue, in the city of Philadelphia.

382. Who keeps the said office for the said Railroad Company?

Ans. W. H. Gatzmer.

383. Who placed the general statements in the said office?

Ans. The statements passed through my hands, and must have been placed in the office by me.

384. Were they placed there monthly, and during the time you received said general statements?

Ans. I believe they were.

385. Can you inform me at the next adjourned examination the time you acted as treasurer of the Camden and Philadelphia Steam Ferry Co., stating dates of commencing and ending?

Ans. I can and will, with pleasure.

Adjourned to Tuesday, July 31st, at 10 a. m., at the same place.

Further adjourned to Sept. 4, 1855.

The day-book and ledger kept by the witness, and the account-current book, being three in number, having been lodged in the master's office, are offered as exhibits and designated as follows, viz:

1st, Gatzmer's day-book;

2d, Gatzmer's ledger;

3d, Gatzmer's account-current book.

386. Have you made entries from the general statements in the books of the Railroad Company, other than those of tonnage and the amounts due said Railroad Company? [Question objected to.]

Ans. No.

387. Were entries made in said memorandum-books, of any part of the contents of the general statements?

Ans. I have entered in the memorandum-books the amount due for transportation from the New Brunswick Co. to the Railroad Company, and have entered on the opposite side the amounts received, until the full amount due the Railroad Company was received.

388. Under what heads were the accounts named in your last answer kept, and during what time?

Ans. I charged, under the head of "Transportation," the monthly amount due, and on the opposite side credited the amounts received, stating the names of the persons from whom received. That system, I think, was pursued during the time I collected the transportation due the Railroad Company.

389. Were any other entries made in said memorandum-books from the general statements, other than what you have named?

Ans. I do not recollect any other.

390. From what documents were the general statements made?

Ans. The general statements were made by the transportation agents, from their accounts, as kept by them in their respective offices.

391. In what form were the accounts of the transportation agents rendered at the settlements?

Ans. I believe they were rendered in the shape of an account current, showing the receipts and expenses.

392. Do you mean the receipts and expenses incurred in the business of the line?

Ans. I had no charge of that business, but presume that the accounts of the agents showed the amounts paid out by them and received by them.

393. Do you know that the agents of the Union Transportation Line incorporated in their accounts current any expenses which were not actually created in the business of said line?

Ans. I am unable to answer, as I did not examine their accounts.

394. Have you seen the said accounts current, so as to describe in what way they were made up?

Ans. I have no recollection of examining them; but presume they were as I have before stated.

395. State as fully as you can the entries on the credit and debit side of said accounts current.

Ans. I can only answer the question in a general way, and presume that one side of the account represented the receipts, and the other side the expenses.

396. Were you in the habit of receiving Mr. Freeman's vouchers and account current rendered at the monthly settlements?

Ans. I was not there during the time the New Brunswick Co. did the transportation business.

397. Were they received at your office in Philadelphia?

Ans. I think not.

398. Do you know to whom Mr. Freeman rendered the same?

Ans. I understand that those accounts were returned to the New Brunswick Co., to either Mr. Neilson or Anderson.

399. By whom?

Ans. I do not know.

400. Have you rendered any accounts to the agents of the Union Transportation Line, which were not directly connected with the current business of said line?

Ans. I do not recollect that I have.

401. Have you received no statements or vouchers, other than the general statements relating to the business of said line?

Ans. I have not.

402. Do you know from whom Mr. Anderson received the vouchers and papers rendered by Mr. Freeman at the monthly settlements?

Ans. I do not.

403. Do you know that he received them?

Ans. I do not.

404. Have you examined Mr. Anderson's books at any time, either in New York or at Philadelphia?

Ans. I have seen his books, and looked into them, or examined them, if you please, and assisted to make out a statement.

405. To what did that statement refer?

Ans. It was an abstract of the ledger, and showed the accounts of the New Brunswick Co.

406. When and where was it made?

Ans. I think it was finished in my office at Philadelphia, and was exhibited at a meeting of the stockholders of the New Brunswick Co. at New Brunswick, in the spring of 1847. I may have been engaged upon it with Mr. Anderson at New York, at New Brunswick, and at my office in Philadelphia.

407. Was that the statement or abstract laid before the stockholders of the N. B. Co., at New Brunswick, on the 3d of April, 1847?

Ans. I believe it was.

408. Who directed you to make said statement?

Ans. I do not know that I can particularize any person; the directors had ordered a statement made, and I assisted the bookkeeper, Mr. Anderson, to make it.

409. Had you any direction from Edwin A. Stevens, in reference to the same?

Ans. I think I had.

410. What were the general directions you received from Mr. Stevens relating thereto?

Ans. I have no recollection of any general instructions.

411. State what instructions you had from Mr. Stevens?

Ans. I do not recollect any particulars, but was informed that a statement should be made, and I assisted Mr. Anderson to make it.

412. From what was said statement made?

Ans. From the books of the New Brunswick Company.

413. What books of the New Brunswick Co.?

Ans. I think from the ledger, or an abstract of the ledger, kept by Mr. Anderson, and the books of the steamboats, kept by Mr. Neilson.

414. Was Mr. Stevens present at any time when said abstract was being made?

Ans. I cannot particularize any time; but think he was.

415. You have stated that you could not positively answer whether you had paid any drafts to Ira Bliss, on account of any transactions connected with the New Brunswick Co.; can you now say whether you have paid drafts, or made any payments to him, which had any connection with said Company?

Ans. Since my answer on that subject, I have made no examination to inform myself; I have no recollection on the subject.

416. Did Ira Bliss transact any business for the New Brunswick Co.? if so, state in detail, as far as you know, what it was.

Ans. My impression is, that he did transact some business for the N. B. Co.; but I have no recollection what the transactions were.

417. Have you received, directly or indirectly, from Ira Bliss, any payments, by draft or otherwise, which in any way related to any transactions or to any moneys arising from the New Brunswick Co.'s business?

Ans. I have no distinct recollection; but may have done so.

418. Will your account with Ira Bliss, in said memorandum-books, show whether you have or not?

Ans. My account with the New Brunswick Co., its treasurer or agent, would; I think my account with Mr. Bliss would not show.

419. Will your accounts in said memorandum-books, with Ira Bliss, show whether you have, directly or indirectly, received any payments, by draft or otherwise, which in any way related to any transaction or to any moneys arising from the New Brunswick Co.'s business?

Ans. I cannot answer, without examining said memorandum-books.

420. Does your account, in said memorandum-books, with Ira Bliss, or any part thereof, relate to any transactions between him and either of the directors, or treasurer or agents, of the New Brunswick Co.?

Ans. I cannot answer, without examining the books.

421. Do you not believe they do? [Ques. objected to.]

Ans. My impression is, that they do not.

422. Have you received any payments from Alfred Decker, connected with the business of the Union Transportation Line, while the N. B. Co. were the proprietors thereof?

Ans. I think I have received payments from him on account of transportation due the Camden & Amboy R. R. Co.

423. You have stated that said memorandum-books contained an account with Alfred Decker; were the moneys you received from him, on account of transportation or otherwise, entered in said account?

Ans. If a draft was drawn upon Alfred Decker, and placed in my hands for collection, it would be charged to his account in my memorandum-book, and the amount credited when paid; if received on account of transportation due the Camden & Amboy R. R. Co., it would be placed to the credit of transportation.

424. Do you, by your last answer, refer to drafts drawn on Decker, relating to the Union Transportation Line, while the New Brunswick Co. were the proprietors thereof?

Ans. I do.

425. If the payments made to you by Mr. Freeman, of the amount of balance standing against him on the monthly statements, exceeded the amount due the R. R. Co. for transportation for the same month, what disposition was made of such excess, on said memorandum-books? [Qu. objected to.]

Ans. If I did, at any time, receive from Mr. Freeman more in amount for any one month than the amount due the C. & A. R. R. Co., the balance would have been continued to the credit of William S. Freeman, and applied in the settlement of the next month's transportation.

426. Did your account with William S. Freeman, in said memorandum-books, continue from month to month, while Mr. Freeman was agent of the New Brunswick Co., in transacting the Union Transportation Line business?

Ans. I think it did.

427. Did the same relate to the business of the Union Transportation Line?

Ans. It did.

428. Refer to the payment made to you by Mr. Freeman, for October, 1843, and see how it compares with the amount paid to the Railroad Co. for that month?

Ans. By reference to the book, it appears that on the 15th of November, 1843, the New Brunswick Co. is charged in my account with it, for October transportation, $13,327 28. On November 17th, same year, there is credited A. S. Neilson's draft on William S. Freeman, October transportation, $15,915 22.

429. Do any of said memorandum-books contain an account with Thomson and Neilson, or with William H. Thomson, during any part of the time said persons were agents of the Merchants' Line for the New Brunswick Co.

Ans. I do not recollect of there being any such accounts with either of those men.

430. Did you collect drafts or receive moneys due from them on account of said line?

Ans. I think I collected drafts upon them made by the treasurer, or agent, of the New Brunswick Co.

431. To whose credit were such moneys entered in said memorandum-books?

Ans. The amounts may have been payments on account of transportation, and were placed to the credit of transportation as being received from the New Brunswick Co., or may have been credited in my account with the New Brunswick Co., or its treasurer, or agent.

432. By the last answer, do you allude to railroad transportation, or canal-barge transportation?

Ans. I mean railroad transportation.

433. To what business of the New Brunswick Co. does the charge following refer, entered in the account current in the day-book, under date of July 5, 1843, reading thus: "E. A. Stevens and John R. Thomson's draft in favor of R. F. Loper, in full, for settlement of business of 1842, $1,615 46?"

Ans. The entry simply shows that I paid a draft for that amount.

I have no knowledge as to the particular branch of the business to which it belongs; but am under the impression that it relates to the canal freight business, or the Winter Line over the road.

434. Do you mean the canal freight-barge lines?

Ans. Yes.

435. Had you any account with R. F. Loper, or Loper & Baird, in said memorandum-books, while they were agents of the freight-barge lines for the New Brunswick Co.?

Ans. My impression is, that I had.

436. During what period of time?

Ans. I am unable to state the period, but think I had an account in said memorandum-books during the time that those persons were running the canal freight lines.

437. Do you mean the time said persons were agents of the lines of the New Brunswick Co.?

Ans. Yes.

438. You have stated that the memorandum-books contained individual accounts, and accounts for other parties; do said books contain accounts with any person, or persons, other than those that have been named in this examination in relation thereto?

Ans. They do.

439. Name those other individuals having accounts in said memorandum-books. [Question objected to, because, if the books are private books, the party has no right to inquire; if not, the books are competent evidence.]

Ans. By advice of counsel, I decline to answer.

440. Then do you refuse to name such person or persons?

Ans. I do.

441. Were the individuals you refuse to name at any time, in any way, connected with the New Brunswick Co., or its business; if so, in what way were they so connected?

Ans. I decline to answer without the advice of counsel.

442. Were any of those individuals connected at any time with the business of the New Brunswick Co.?

Ans. Without the advice of counsel, I decline to answer.

443. Do any of the accounts in said memorandum-books, with those individuals, or any of them, relate in any way to the proceeds of the business of either of the transportation lines, or the steam-towing business, during any part of the time the New Brunswich Co. transacted said business?

Ans. They do not.

444. Are you certain that the moneys arising from the business of the New Brunswick Co., or some portion thereof, had no connection with the accounts, or a part thereof, with those individuals contained in said memorandum-books?

Ans. Yes.

445. How did it happen that the said memorandum-books in

which you had accounts with the New Brunswick Co. and its agents, contained also accounts with other persons not connected with or having relations to their business, or the proceeds thereof? [Question objected to, because the witness has not said that the said persons had no such connection.]

Ans. In the transaction of my business I have found it necessary to keep memorandums with individuals or companies with whom I had any cash transactions. The New Brunswick Co.'s accounts were kept, in common with other accounts, in said memorandum-books, under their several heads, viz: H. R. Swan, Wm. T. Anderson, A. S. Neilson, and the New Brunswick Co. The reason why said accounts were kept in the same memorandum-books was, that I always considered them as my individual accounts with the New Brunswick Co., its treasurer, or agents, and accounts which were to be settled from time to time, and not expecting, when I commenced said accounts, that it would occupy much of my time or space in my memorandum-book; I therefore treated them in the same way that I did other accounts embraced in my memorandum-books.

446. Were those individuals, or either of them, in any way connected in any other business transactions with the New Brunswick Co.; if so, in what business or transactions were they so connected? [Question objected to.]

Ans. I decline to answer without the advice of counsel.

447. What is the nature of the entries in said memorandum-books of transactions with the individuals you have refused to name? [Question objected to.]

Ans. I decline to answer without the advice of counsel.

448. Do said memorandum-books, in connection with the individuals you refuse to name, contain entries of drafts or moneys paid on account of or from funds which had accrued from the business of either of the transportation lines of the New Brunswick Co.?

Ans. I have no recollection, but am under the impression that they do not.

449. When you brought the said memorandum-books to this examination, did you see them?

Ans. I did.

450. State the number of such books.

Ans. I do not rightly recollect the number. They are still at my house—locked up in a trunk.

451. Approximate as near as you can to the number of said books.

Ans. I think there are five or six small memorandum-books with leather covers, and I think 4 half-bound books, and one full-bound book.

452. Was it Mr. Freeman's intention when paying you the bal-

1305

ances in his hands, as ascertained at the monthly settlements, to pay you the amount due the C. & A. Railroad for transportation for the month, or did he pay you the said balance as due from him to the New Brunswick Co.? [Question objected to.]

Ans. I think whatever I received from Mr. Freeman was on account of transportation due the Railroad Co.

453. Had you an account in either of said memorandum-books with Edwin A. Stevens, or Edwin A. Stevens, treasurer, during the time you kept the accounts of the New Brunswick Co.?

Ans. I do not think I had any account with E. A. Stevens, treasurer. I decline to answer as to individual accounts, without advice of counsel.

454. Have you an account or accounts in said memorandum-book or books with Robert F. Stockton, Richard Stockton, John R. Thomson and James Neilson, or with either of them, or with any two or more of them?

Ans. I decline to answer without advice of counsel.

Adjourned to September 5, 11¼ a. m.

455. You have stated that payments made by Thomson & Neilson to you may have been on account of railroad transportation; if that be so, under what head in said memorandum-books would such payments appear?

Ans. I think that any payments that I may have received from Thomson & Neilson on draft would be credited in my account with the New Brunswick Co., its treasurer or agents, William T. Anderson or H. R. Swan.

456. Did you receive any other payments from Thomson & Neilson than by drafts?

Ans. I have no recollection that I did.

457. Would the payments from Thomson & Neilson be entered under any other head than that of the treasurer and agents named in the last answer but one?

Ans. I think not.

458. Why were payments made by Thomson & Neilson credited to railroad transportation?

Ans. In my account with New Brunswick Co., its treasurer or agents, I would charge the amount due for transportation from the New Brunswick Co. to the Railroad Co., and would credit any amounts received, whether in cash or drafts.

459. Then did you apply payments made to you by the freight barge agents to the moneys due for railroad transportation?

Ans. I received and applied all moneys received through the New Brunswick Co. as a credit against the account that I may have had against the said Company. I do not think that I ever received any payments direct from Thomson & Neilson, but on draft of some authorized agent of the New Brunswick Co.

460. Do said memorandum-books contain an account with J. & N. Briggs, relating to the proceeds of the Swiftsure Line, while owned by the New Brunswick Co.?

Ans. I have no recollection of any account with J. & N. Briggs, and can only answer by examining the books.

461. State the commencement and ending, as near as possible, of the respective accounts of Swan, Anderson and Neilson in said books. [Question objected to.]

Ans. I commenced with Swan in 1836, and closed with him at his death. I think I then commenced with Anderson, or rather I think the books will show that the first account after Swan was opened with the New Brunswick Co.; after that, with Anderson and Neilson. I am unable to separate them so as to show the precise times, having an account with both the agent and treasurer at the same time, as well as at different times, closing, I think, in 1852. With A. S. Neilson, I think, was the last account.

462. You stated that said memorandum-books contained a private account with Mr. Anderson; did any part of said private account in any way relate to the proceeds, or have any connection with the business of either the coal or freight-barge lines, or the Union Transportation Line, or of the steam-towing business, or of any transactions of the New Brunswick Co.'s business; or to the payment of moneys by you to Anderson; or to any director or agent of said Company?

Ans. My impression is, that the account is in no way connected with the New Brunswick Co.

463. Do you mean to say that said account has no connection with either of the lines named in the last question; and that in no way, or any degree, has any connection with the business transacted by Anderson for the New Brunswick Co., directly or indirectly?

Ans. I think it has not.

464. Were any statements or accounts rendered to you by Ira Bliss, relating to transactions of the New Brunswick Co.'s business?

Ans. I have no recollection; there may have been.

465. If there were, would entries have been made of them in any book or books?

Ans. If it relates to cash transactions in which the New Brunswick Co. might be interested, either in payment or receipts, it would appear in my account with said Co., its treasurer or agent.

466. Would it appear in Ira Bliss's account in said memorandum-books?

Ans. If Mr. Bliss sent me a bill or draft, to be paid by the New Brunswick Co., he would charge it in his account with me; and if I had an account with him, at the time, I would credit him and charge the New Brunswick Co.

467. In what book would you credit him?

Ans. In the book in which I might have had an account with him at the time; which book would be one of the private memorandum-books referred to.

468. Has your account, in said memorandum-book, with Benjamin Fish, any connection with the receipts and disbursements of the Union Transportation Line?

Ans. My account with Mr. Fish embraces amounts paid and received. It may embrace amounts received on account of transportation due the R. R. Co. I have no recollection of making any payments to him on account of the Union Transportation Line. I cannot answer more particularly without reference to the books.

469. Give a plain answer to the last question. [Question objected to, as impertinent and improper, as directed to the party's own witness.]

Ans. I cannot answer without referring to the books.

470. Does the account with the C. & A. R. R. Co., in said memorandum-books contain entries of moneys received from the agents of the Union Transportation Line for transportation due from the New Brunswick Co.? [Question objected to.]

Ans. I think I have no account in my private memorandum-books with the C. & A. R. Co. I believe I have an account under the head of "transportation," to which the monthly amounts due from the New Brunswick Co. to the C. & A. R. R. Co. are charged, and upon the opposite side of the account the amounts credited, as received from the New Brunswick Co., its treasurer or agents.

471. Is the account named in the last answer separately entered from the accounts, in said memorandum-books, of Swan, Anderson, Neilson, and the New Brunswick Co.?

Ans. It is; and is kept for the agent's convenience, as the amount due the C. & A. R. R. Co., from the New Brunswick Co., is credited in the books of the C. & A. R. R. Co., at regular periods, whether the amount has all been received by the agent or not; and the keeping of such memoranda is necessary to keep his cash account right.

472. Did you receive from either Freeman, or Decker, or both, statements or vouchers relating to the Winter Line business?

Ans. I do not recollect from whom received; but think a statement showing the amount due the Railroad Company, for winter transportation, has been returned to me; I have no knowledge of any vouchers.

473. What disposition was made of such statements?

Ans. The amount shown to be due the R. R. Co. was collected from the New Brunswick Co., and placed to credit of transportation in the books of the R. R. Co.

474. Will you be kind enough to answer the last question? [Ques. objected to.]

Ans. I believe the statements were filed in the office of the

Camden &. A. R. R. Co., at Philadelphia; they were in the hands of the commissioners at Bordentown, and may not have been returned to my office.

475. Had any one, besides yourself, access to any of said memorandum books?

Ans. I think not.

476. Were any accounts in said books shown to or seen by any one, besides yourself, during the time you kept accounts of the New Brunswick Co.'s business therein?

Ans. I have no recollection of showing them to any one; they were used daily upon my table in my office, and may have been seen by persons settling with me.

477. You say, "my office;" do you mean the office of the C. & A. R. R. Co., in Philadelphia?

Ans. Yes, sir.

478. In whose handwriting are the entries in said memorandum-books made?

Ans. I think entirely in my own handwriting; there may be at times, when I was sick and unable to write, that I have directed one of the clerks to write for me.

479. Were those books, or any one of them, ever examined, either wholly or partially, as to any one or more, or all the accounts therein, by any one or more of the defendants in this suit?

Ans. They were not.

480. Were the general statements made up so as to exhibit the business of the Union Transportation Line in right and left hand columns?

Ans. My impression is, that the general statement was so made up as to exhibit the business on the left-hand side.

481. State, as fully as you can, the entries on the right-hand side of said statement.

Ans. I believe the weights were represented on the right-hand side, also the manner in which the account was made up, showing the amount due the Railroad Company.

482. What was on the left-hand side?

Ans. The accounts of each agent, showing the amount of receipts, expenses and charges.

483. Charges for what?

Ans. Charges representing amounts that may be paid to other transportation companies on goods consigned and passing over several roads.

484. Who done the business of cooperage at New York and Philadelphia for the Union Transportation Line?

Ans. In Philadelphia I believe a man the name of Loughead; I can't say about the New York end.

485. Who received the profits of cooperage at New York and Philadelphia?

Ans. I have understood that it was under the management of Mr. Freeman in Philadelphia, and Mr. Decker in New York. I can't say any further on the subject.

486. Were the New Brunswick Co. entitled to any proceeds arising from cooperage? [Question objected to.]

Ans. I have understood that the cooperage was paid by the shipper or consignee, independent of the freight; I cannot say whether the New Brunswick Co. were entitled to the profits or not.

487. Have you not heard from Decker or Freeman, or otherwise, that the business of cooperage, and profits thereon, belonged to them and other employees in the offices? [Question objected to.]

Ans. I have understood that it was distributed among the agents and clerks.

488. What agents and clerks?

Ans. Agents Wm. S. Freeman and Alfred Decker, and their clerks.

489. How did Mr. Decker collect the cooperage done at New York?

Ans. I think it was represented on the way-bill, in a column under the head of cooperage; and collected, I presume, by the agent in Philadelphia.

490. Were the charges for cooperage at each end of the line charged in the statements or accounts rendered by Freeman and Decker, as a debit, at the monthly settlements? Question objected to.]

Ans. I have no knowledge how it was disposed of. I do not recollect of seeing any mention of it in the general statement.

491. Was it incorporated under the head of charges paid in said statements?

Ans. It may have been so.

492. Did said statements show credits for "charges paid," both in Freeman's and Decker's accounts, rendered at the monthly settlements?

Ans. My impression is, that they did.

493. Then Freeman and Decker's accounts of receipts and expenditures, relating to charges paid, appear on the general statements as a balanced account between them and the New Brunswick Co., as a general thing, taking one month with another?

Ans. My impression is, that it does.

494. Do you know whether Mr. Anderson's books contain debit entries under the head of "Charges Paid?" [Question objected to.]

Ans. I have no recollection of such an account.

495. What has been your employment while transacting business for the New Brunswick Co., other than that, excluding your private affairs?

Ans. I have been clerk in the C. & A. R. R. office, and also their agent. I have also been secretary and treasurer of the Camden & Philadelphia Steamboat Ferry Co.

496. From what time, and to what time, were you the treasurer or secretary of the last named Company?

Ans. From March, 1844, to the present time, both treasurer and secretary.

497. Did you hold either of said offices prior to 1844?

Ans. I did not.

498. Are you still the agent of the C. & A. R. R. Co.?

Ans. Yes.

499. Who were the directors of the said Ferry Company while you held said offices, prior to 1847?

Ans. To the best of my recollection, without reference to the book of minutes, the directors were John W. Mickle, Edwin A. Stevens, Benjamin Fish, Gideon B. Stivers, Richard J. Ward, John L. McKnight, and myself. I think those were the directors at the time; I may err.

500. Were John R. Thomson and James Neilson directors of said Company, at any time?

Ans. They were, but I cannot say whether before or after 1847.

501. As treasurer of said Ferry Company, were you acquainted with the accounts of said Company?

Ans. I was.

502. Were accounts of ferriage paid by the New Brunswick Co. to said Ferry Company, for transporting freights between Camden and Philadelphia?

Ans. They were.

503. For what lines of transportation were such ferriages paid?

Ans. For the Union Transportation Line and Winter Line.

504. For any other?

Ans. I do not recollect any other.

505. Were there transportation line or lines running between Camden and some other point, called the Way Market Line or lines?

Ans. I believe there was.

506. About what time was such line commenced?

Ans. I have no recollection as to the date.

507. Has it run for several years?

Ans. I believe it has.

508. Did you receive the ferriage of the Way Market Line as treasurer of the Ferry Company?

Ans. I presume I did.

509. Between what points did that line run?

Ans. I think between Bordentown and Camden.

510. Did said Way Market Line pay a per centage on the amount received on their way-bills for ferriage, or did it pay certain specific rates?

Ans. My impression is, that it paid a certain proportion of the amount collected for freights.

511. Who received the balance remaining on said Way Market Line freights, after paying the ferriage?

Ans. I believe the Camden and Amboy Company received the proceeds, and paid the Ferry Company its ferriage.

512. Who received the same for said Railroad Co.?

[The counsel for the defendants here asked the witness if the New Brunswick Co. had anything to do with this matter; the counsel of the complainant objects to the question of the defendants' counsel, as unlawful, and interfering with the regular course of the examination.

The witness then answered to Mr. Bradley's question, "No." Mr. Bradley, the defendants' counsel, then objected to any further examination on this subject.]

Ans. I believe I did as agent of the Railroad Company.

513. Had Mr. Freeman or Fish anything to do with the management of the Way Market Line? [Qu. objected to.]

Ans. I believe not.

514. From whom did you receive the proceeds of the Way Market Line? [Qu. objected to.]

Ans. From the conductor.

515. Was the ferriage of said line collected by you in person? [Question objected to.]

Ans. I think it was.

516. State, as near as you can, the amount of ferriage received for transportation in any one year, from the Union Transportation and Winter Lines.

Ans. My recollection will not enable me to state with any degree of accuracy; and I would perfer examining the Ferry Co.'s books, before giving an answer.

517. Approximate as near as you can to the amount.

Ans. I do not like to venture to name an amount, without more knowledge.

518. Do you know that the freights of the Union Transportation and Winter Lines were transported across said ferry for the entire period of 3 years, while you were agent of the New Brunswick Company?

Ans. I cannot answer positively, without information to be derived by further inquiry.

519. Where was the largest amount of moneys received for steam-towing; in New York, or Philadelphia?

Ans. My impression is, in Philadelphia.

520. Did you receive the same in Philadelphia?

Ans. I believe I did.

521. Were such moneys while received by you for the New Brunswick Co. deposited in bank; if so, to whose credit?

Ans. They were to my credit.

522. During that time, who were the proprietors of the steam-towing business?

Ans. The business was represented by the New Brunswick Company, and conducted by them; the boats belonged to the Camden & Amboy Railroad Company.

523. Were the New Brunswick Co. entitled to the profits of the said business?

Ans. I am unable to say, but suppose it depended upon the arrangement between the two companies.

524. What do you know respecting such arrangement between the two companies?

Ans. I have no knowledge of an arrangement; but simply know that after paying the expenses relating to the steam-towing, the profits were returned to the Railroad Company.

525. Did large balances of profits of said business remain in your hands for several years before paying the same to the Railroad Company?

Ans. There were balances in my hands at different times, as will appear by the day-book and ledger produced by me.

526. Was the business of steam-towing settled monthly or yearly, between said companies?

Ans. Payments were made by the New Brunswick Co. at different times; I do not think there were any stated monthly or yearly settlements.

527. Why did you not pay the balances in your hands from steam-towing to said Railroad Company, at the close of the years, as entered in your books just referred to?

Ans. The balances in my hands at the end of each year not being large, and the winter repairs of the boats coming in, and having no instructions to transfer said balances, I kept the balances for expenses.

528. In what books did you keep the steam-towing accounts, from 1843 to May, 1846?

Ans. I believe they will be found in these three books produced by me; and in my private memorandum-books, in my account with the treasurer or agent.

529. Have you any account of steam-towing in either of said memorandum-books, separate from the accounts in said books with the treasurer and agents?

Ans. I have not.

530. As a general thing, were the monthly amounts credited in your said books, offered as exhibits, received from William S. Freeman after May, 1843, the amounts standing against him on the general statement?

Ans. The amounts received from Mr. Freeman appear to be drafts by A. S. Neilson, treasurer, on Mr. Freeman; my impression is, that they did not cover the whole amount of his balance, as they were given to me in connection with other payments for the settlement of my monthly account; I have no knowledge that

he drew from Mr. Freeman the full balance; but he may have done so.

531. As a general thing, were the receipts and disbursements entered in your three books just referred to, received and disbursed by you, or under your direction?

Ans. I think they were generally received and disbursed by myself.

532. By said books, after August, 1843, appears various credits of checks for moneys received from A. S. Neilson; on what account were such payments made to you?

Ans. For transportation due the R. R. Co., and expenses paid by me for the steam tow-boats and barges; that appears to be the general nature of the account.

533. Did you make any monthly settlement with Mr. Neilson prior to 1843?

Ans. I am unable to state, without reference to my private memorandum-books.

534. Were your settlements with Mr. Neilson anything more than your rendering accounts to him, or did you have monthly examinations and settlements with Mr. Neilson, relative to the Company's business?

Ans. I simply rendered my accounts to him; generally monthly.

535. From the fact of your commencing the statements of Mr. Freeman's railroad transportation balances in your books, after May, 1843, do you conclude that you made no returns to Mr. Neilson of such balances prior to that time? [Question objected to. Ques. withdrawn.]

536. Did you, prior to May, 1843, receive from Mr. Neilson any drafts for moneys due from Mr. Freeman?

Ans. My impression is, that I did.

537. I have understood you to say, that the moneys you received from the New Brunswick Co. were placed to your credit in bank; am I right in that understanding? [Ques. objected to.]

Ans. My practice has been to deposit all funds received, and not immediately paid out, and which was bankable, in bank to my credit, no matter from what source received; that is, since I have been agent for the C. & A. R. R. Co.

538. Do you mean to say that you deposited in bank the moneys you received from the business of the New Brunswick Co., with the moneys of the C. & A. R. R. Co., indiscriminately?

Ans. Yes; I mean that I deposited them all in my own name, and to one account.

539. Were you in the practice of transferring monthly amounts of moneys, standing to your credit in bank, to the credit of any person or persons, either as individuals or as treasurer of any company? [Question objected to.]

Ans. I have been in the habit of transferring funds in bank standing to my credit, to the credit of the treasurer of the C. & A. R. R. Co.; I have done this at different times—monthly, or oftener.

540. State the name of such treasurer.

Ans. E. A. Stevens.

Adjourned to September 6, 1855.

541. Were you in the habit of transferring funds to the credit of the treasurer of said R. R. Co., periodically, during the time you were the agent of the N. B. Co.?

Ans. The rule was to deposit to the credit of the treasurer, as fast as the funds accumulated, reserving sufficient to pay expenses, during my agency for the New Brunswick Company.

542. Did you make any other transfers or deposits of money, to the credit of any person or persons, besides said treasurer?

Ans. I have no recollection of doing so.

543. Do any of the entries in said memorandum-books, relating to either of the accounts of the individuals you refuse to name, have any reference to transactions, or to any business connected with the business of the New Brunswick Steamboat and Canal Transportation Co., or which grew out of any business transactions with the said Company?

Ans. I think not.

544. You say you think not; do you mean to say, as a fact, that they do not; or do you mean, by your last answer, to express your opinion that they do not? [Ques. objected to, because it is in the nature of a cross-examination, and because the witness answered as to his belief, not as to his opinion.]

Ans. To the best of my knowledge and belief, my private transactions with individuals do not relate in any manner to the business of the New Brunswick Co.; I will answer further, that my impression is, that they do not.

545. Do the entries named in question 543 have any reference to transactions or to any business connected with the New Brunswick Co., or which grew out of any business transactions, whether of money or otherwise, of the New Brunswick Co.? State the fact, and not your opinions or impressions. [Question objected to, for the same reasons as the last.]

Ans. I have stated that I have deposited all funds received by me, no matter from what source, to my credit in bank. If a check, drawn on said bank to make a payment for an individual, it may seem to have reference to funds deposited in my name that may have been received for the New Brunswick Co.

546. In the last question you were inquired of as to entries in said memorandum-books; will you please answer that question? [Question objected to, as before.]

Ans. The entries have no connection with the New Brunswick Co.

547. Do you consider the accounts in your memorandum-books with W. S. Freeman, A. Decker, B. Fish, R F. Loper, and Loper & Baird, as private transactions between you and them?

Ans. I do.

548. Do you, in the same way, consider the accounts in said memorandum-books with the individuals you refused to name, as private matters between you and them?

Ans. I do.

549. Why did you not, and why have you not, when required, and why do you not produce before the master, for the purposes of this cause, all the books which you have stated that you brought here on the first day of your examination, in obedience to the subpœna served upon you?

Ans. Because my private memorandum-books, which contain accounts, as before named, relating to the business of the New Brunswick Co., also contain my private accounts with individuals which do not relate to the business of the New Brunswick Co. I am advised by counsel that I should present a copy of the accounts in said private memorandum-books relating to the New Brunswick Co., which I have had here present, and now have, and will present, if so desired.

550. Why, then, did you bring to this examination, in obedience to said subpœna, the said memorandum-books?

Ans. I brought all the books that I had, that contained entries in relation to the business of the New Brunswick Co., in obedience to the subpœna.

551. When you brought the memorandum-books here on the first day of your examination, did you intend to lay them before the master and submit them for the purposes of this cause?

Ans. I brought them here by the command of the subpœna, to lay them before the master, if so advised by counsel.

552. Was that the whole intention?

Ans. Yes.

553. Were you advised, on either the first or second day of this examination, not to produce the said memorandum-books before the master, to be used as evidence in this cause?

Ans. I had an objection to submit my private memorandum-books, and desired to consult counsel, and was advised to select for myself counsel, which I did. I am unable to say whether I was advised on the first or second day.

554. Do you mean, then, that you were so advised on either the first or second day of your examination? [Question objected to.]

Ans. I believe I was on the first or second day.

555. By whom?

Ans. I had a conversation with Mr. Bradley, and stated to him

that those private memorandum-books contained my private accounts with individuals, and that I preferred not to produce them, but would make a copy. He replied that he thought that the law did not require me to produce anything but that which related to the case; and suggested that I had better employ counsel for myself.

556. By whom did you expect to be advised as counsel when you came here with said memorandum-books? [Question objected to.]

Ans. When I came here I had an objection to produce my private memorandum-books, but had not consulted any legal gentleman, and thought it not improper to state my objections to Mr. Bradley.

557. Is that all you have to answer to the last question?

Ans. I had a conversation with Mr. Bradley, as before stated, and engaged John M. Read, of Philadelphia, as my counsel.

558. When, or about what time, did you engage said John M. Read as your counsel? [Question objected to.]

Ans. I do not recollect exactly; some time after the commencement of my examination.

559. Was it after the 26th of April last, or the 22d of May last, or both?

Ans. It was after the 26th of April. I can't tell whether it was after the 22d of May, or not.

560. Did Mr. Read meet you here as your counsel; if yes, was it by appointment previously made, and how made?

Ans. After the first two days of my examination I called upon Mr. Read, at his office, in Philadelphia, and engaged him to be my counsel during the examination. Mr. Read had occasion to leave the city, but informed me when he would return, and that he would return by the New Brunswick route, and if I wanted him, by telegraphing or writing to him, he would stop. I telegraphed to him to meet me here on the 3d of July—I think was the day. He came.

561. Why did you deliver to Mr. Bradley, as you have stated, the three books, the day-book and ledger, and account-current book, instead of producing them before the master?

Ans. When I brought them here, Mr. Bradley stated that he would take the books, as they were the books of the defendants, for whom he was counsel, and that he would deliver them when required.

562. Are the defendants in this suit directors in either the C. & A. R. R. Co., or the Delaware and Raritan Canal Co.?

Ans. I believe they are.

563. For about how many years?

Ans. I think, with the exception of Richard Stockton, they were some of the first directors, and have continued to be, and are still.

564. Were they, with the exception of Richard Stockton, such directors during your agency for the New Brunswick Co.?

Ans. I believe they were.

565. You stated that the New Brunswick Co. purchased the Walnut street property from R. L. & A. E. Stevens; did they make a deed of said property to said Company? [Question objected to.]

Ans. I believe there was no deed executed.

566. Why not? [Question objected to.]

Ans. Counsel was consulted, and advised that a foreign company could not hold real estate in Philadelphia. I believe that was the reason why the deed was not executed.

567. Refer to your books and see about what time the New Brunswick Co. purchased said property.

Ans. I see there is a credit for Walnut street property in May, 1840.

568. Do you think they purchased it about that time?

Ans. I should think prior to that time.

569. Up to what time did the New Brunswick Co. keep possession of said property, and receive rents therefor?

Ans. The last rent entered was March 31st, 1846.

570. From 1840 to March, 1846, did the New Brunswick Co. pay the repairs done on said property?

Ans. Yes, I believe they did.

571. During that time, in whom was the title of said property?

Ans. I believe in Robert L. and Edwin A. Stevens.

572. Did you understand that the said property was held in trust by them for the New Brunswick Co.?

Ans. I considered the property as belonging to the New Brunswick Co. during that time, and that it would have been conveyed if there had not been a legal objection to it.

573. Was the said Walnut street property sold by the New Brunswick Co.; if so, to whom?

Ans. I believe it was sold to the Philadelphia and Trenton Railroad Co. I believe I am in error, however, as it was first sold to the Camden and Philadelphia Steamboat Ferry Co.

574. Sold to the Ferry Company by the New Brunswick Co.? If so, for how much and in what way?

Ans. My impression is, that it was sold by the New Brunswick Co., I think for the same amount that it was sold to the New Brunswick Co. for. I understood that it was so sold by the direction of the directors of the New Brunswick Co.

575. Had you anything to do in stating an account relating to the sale of said property?

Ans. I had.

576. Describe the general features of that account.

Ans. I believe the account is a debtor and credit account; crediting the New Brunswick Co. with the amount advanced, interest thereon, and repairs, charging them, upon the other side of the account, with the rents and interest thereon—which left a balance of $43,014 20 as due the New Brunswick Co.

577. Was the sale arranged completed in accordance with that account?

Ans. I believe it was.

578. What security did the New Brunswick Co. receive from the Ferry Company for the amount of said balance, or was it paid in cash?

Ans. I do not think it was paid in cash at the time, and I have no knowledge of any security being given.

579. As treasurer of the Ferry Company, would you not have known if any security had been given?

Ans. I have no recollection at present.

580. Who directed you to state that account?

Ans. I have no positive recollection.

581. It was a matter of some moment; did you state that account on your own responsibility?

Ans. I think I must have been required to do so by some one of the parties interested.

582. Do you mean some one of the directors of the New Brunswick Co.; and if so, whom?

Ans. I do; I can't answer positively whom, but am under the impression that I was directed by Mr. E. A. Stevens.

583. Do you think that E. A. Stevens gave directions as to the formation of that account?

Ans. He may have done so; my impression is that he did.

584. The New Brunswick Co. having received the rents of said property, according to your books here present, for several years, why were the said rents brought into the account at all?

Ans. In making up the account, the New Brunswick Co. were allowed interest on the full amount advanced by them from the time they purchased to the time the sale was made to the Ferry Company. The rents, as collected, were placed to the credit of the New Brunswick Co.

585. Who continued to hold the title after the stating of said accounts?

Ans. I believe it continued in the names of R. L. & E. A. Stevens.

The complainant here offers a paper, purporting to be a letter, dated Philadelphia, March 29, 1846, from E. A. Stevens to Messrs. Smith, Fisher & Bishop, as an exhibit in this cause, (to which defendants' counsel objects,) which paper I have marked Exhibit I, on the part of the complainant.

586. Look at Exhibit I; are you acquainted with the handwriting

of Edwin A. Stevens? if yes, say whether the signature to said exhibit is in his handwriting.

Ans. I am acquainted with the handwriting of E. A. Stevens; I believe the signature is his.

587. In whose handwriting is the body of that exhibit?

Ans. I think it is in mine.

588. Did you make Exhibit I from any books or documents in your possession?

Ans. I am under the impression that Mr. E. A. Stevens had a list or inventory of the property of the New Brunswick Co. at the office in Philadelphia. I do not remember of having any books or documents from which it was made.

589. Did you make Exhibit I under the direction of Mr. Stevens?

Ans. I believe I did.

590. Was the estimate of the property of the New Brunswick Co., as made in Exhibit I, made by you or by Mr. Stevens, or both?

Ans. I assisted in making the estimate with Mr. Stevens.

591. Where is the paper that you have called a list or inventory of the property of the New Brunswick Co.?

Ans. I am unable to answer whether I have that list or not.

592. When and where did you see it last?

Ans. I cannot answer positively whether I have seen it since that time.

End of direct examination.

Cross-examination.

Ques. 1. Did not the Walnut street property, before it was bought by the New Brunswick Co., belong to the Camden and Philadelphia Steamboat Ferry Co., and was it not held in trust for the latter Company by R. L. and E. A. Stevens at the time the New Brunswick Co. made the purchase of it?

Ans. I have always understood that the Walnut street property was purchased and held by R. L. and E. A. Stevens for the said Ferry Co., and so held by them at the time of the purchase alluded to.

2. Then was not the purchase of said property, in 1846, by the Ferry Company, from the New Brunswick Co., a re-sale to the same parties from whom it had been bought by the New Brunswick Co.?

Ans. I so understood it.

3. In stating the account, then, to which you have referred, was not the transaction tantamount to a rescinding of the original sale and a mutual account between the parties?

Ans. I believe it was.

4. Was not this matter of the Walnut street property gone into

and explained in the suit between the present complainant and the present defendants, Stevens, Thomson and Neilson, in the year 1847?

Ans. My impression is that it was.

5. Were you examined as a witness in that suit?

Ans. I was.

6. Were you not examined at that time on this subject of the purchase and sale of the Walnut street property?

[Complainant objects to this question; there is better evidence of the matter inquired into.]

Ans. My impression is that I was.

7. Has not the complainant on this examination admitted that you were examined on that subject at that time?

Ans. I believe he has.

8. Was the possession of the Walnut street property desirable for the New Brunswick Co. at the time they purchased it?

Ans. I think it was.

9. Did the Ferry Company regularly pay interest to the New Brunswick Co. on the sum of $43,014 20 from and after the time when the property was taken back by them as before expressed?

Ans. They did.

10. Has that sum, principal and interest, been paid to the New Brunswick Co.?

Ans. It has.

11. When was the principal paid?

Ans. I do not recollect the date; I think in 1848.

Adjourned to Sept. 7th, Newark.

[A paper writing being shown to witness, purporting to be a statement of account respecting the Walnut street property, he is asked:]

12. Is that writing a copy of the account by which the sum of $43,014 20 for the Walnut street property was arrived at?

Ans. It is.

[Said paper is here offered as an exhibit, and I have marked the same as Exhibit No. 11, on the part of the defendants.]

[Another paper writing, purporting to be a statement of moneys paid for repairs, &c., for the Walnut street property, being shown to witness, he is asked:]

13. Is that writing a copy of the charges for repairs which are embraced in the other account referred to in the last question?

Ans. It is.

[Said paper is here offered as an exhibit, and I have marked the same as Exhibit No. 12 on the part of the defendants.]

14. From what materials in your possession did you make said copies?

Ans. The account Exhibit No. 11 was made from copies I had in

my possession, which were either the rough draft of the account as made out, or a prepared copy therefrom. Exhibit No. 12 is made out in the same way.

15. Exhibit No. 1 on the part of the defendants being shown to witness, he is asked, "Is that paper the statement of the accounts of the New Brunswick Co., which you assisted Mr. Anderson to make, and which you state was presented to a meeting of stockholders in April, 1847?"

Ans. I believe it is.

16. Did that paper truly exhibit the results of the business of the New Brunswick Co. up to that time, in all its branches, to the best of your knowledge and belief?

Ans. It did.

17. Are you aware, or have you ever known, of any earnings of the New Brunswick Co., which were not accounted for to that Company?

Ans. I have not known, nor am I aware of any such.

18. Is it your belief that all the earnings of said Company have been accounted for to it?

Ans. It is.

19. Your books contain, as appears, and as you have stated, divers receipts and expenses, received and expended on behalf of the said Company; have or have not all said receipts and expenses been entered on the books of the Company, kept by A. S. Neilson, the treasurer, and William T. Anderson, agent and book-keeper?

Ans. My impression is that they have.

20. Have the said receipts and expenses been entered upon the said books kept by Anderson and Neilson, in detail, or otherwise?

Ans. I think in detail; there was a period, commencing in 1840 and ending in 1843, that I kept in Philadelphia distinct books of the transactions performed by me for the New Brunswick Co., which accounts were entered in the books kept by Mr. Anderson, in gross and not in detail.

21. Are the accounts for that period contained in your day-book and ledger now before the master?

Ans. Yes.

22. State from what date to what date the said accounts run in your day-book and ledger, which were so entered in gross in Anderson's books?

Ans. From May, 1840, to May 31st, 1843.

23. Please examine the said Anderson books—now here—and state where your said accounts are entered in gross.

Ans. The accounts for the years 1840, 1841 and 1842, (with the exception of the balance due the Company at the end of 1842) are entered in day-book for 1845, pages 156 and 157. The said balance (being $6,966 40) and the accounts for 1843 to May 31st of that year, are entered in day-book for 1843, page 161.

24. Under what heads are said accounts entered in the day-book for 1845?

Ans. On debtor side of the account, under the heads of steam-towing, incidental, coal barges and Walnut street property. On the credit side, under the heads of "steam-towing," "Walnut street property," and "receipts coal barges."

25. Under what head or heads in the day-book of 1843?

Ans. On the debtor side, under the head of steam-towing, and on the credit side under the same head.

26. I perceive, by the entries on page 6 of your ledger, that the gross amount of receipts for "tolls and towing," for the year 1840, is $35,259 57, whilst on page 156 of Anderson's day-book for 1845, the amount entered for receipts from towing for 1840 is only $25,881 99. Please explain this discrepancy.

Ans. In 1840 the canal-tolls and the steam-towing were collected at Fairmount, Schuylkill, together, and so credited in my book. The amount due the Canal Co. for tolls was paid to P. V. DeGraw, as will appear on the debit side of the same account in my book. These tolls being deducted from the gross amount, leaves the amount represented in Anderson's book, page 156.

27. The gross amount of receipts, on the same page of your ledger, for the year 1842, is $41,089 72; whilst in Anderson's day-book for 1845, on page 157, the corresponding receipts for same year are only $34,123 32. Do Anderson's books contain the balance of these receipts; if so, where is the same to be found?

Ans. The balance is $6,966 40, and will be found in day-book for 1843, page 161.

28. Were there vouchers for the various items in your accounts, which have been now referred to; if so, who kept the said vouchers, as they accrued, and what disposition was finally made of them?

Ans. There were vouchers. I kept them as they accrued, and finally delivered them to Mr. Anderson.

29. After May 31st, 1843, how were the accounts of your transactions for the New Brunswick Co., and the vouchers therefor, kept and disposed of?

Ans. After May, 1843, I kept a debtor and credit account with the New Brunswick Co., charging them with what I paid out, and crediting them with what I received, a transcript of which account, together with the vouchers, were forwarded to the agent or treasurer of the Company—generally monthly.

30. Were said transactions all entered in the Company's books, as kept by those officers?

Ans. My impression is that they were. I feel satisfied that they were, as I have noticed, so far as I have examined, that they were regularly recorded in the books kept by Mr. Anderson.

Adjourned to September 8th, Newark.

1323

31. Were not considerable sums of money paid by the New Brunswick Co. to the Camden & Philadelphia Steamboat Ferry Co., during the latter years in which the former Company conducted the Union Transportation Line for ferriage of goods between Camden and Philadelphia?

Ans. There were.

32. In Anderson's books amounts for ferriage are charged in the years 1843, 1844, 1845 and 1846, exceeding $20,000 per annum; please examine said charges, and state whether the amounts so charged do or do not correspond with your recollection of the amounts actually paid on that account?

Ans. They do, to the best of my recollection.

33. Were any moneys ever so paid by the New Brunswick Co. for ferriage, except where the goods were actually ferried between Camden and Philadelphia?

Ans. I believe not.

34. Was any ferriage so paid by the New Brunswick Co. on or for any goods or freight, other than the goods and freight belonging to or carried by the said New Brunswick Co., and for which the said Company received the freights for transportation thereof?

Ans. I believe there was not.

35. In your direct examination, mention was made of a freight line, called the Way Market Line; was that line in existence prior to April 1st, 1846?

Ans. My impression is, that it was.

36. By what company, or persons, was the same conducted and carried on prior to that date?

Ans. I believe it was carried on by the C. & A. R. R. Co.

37. If it was carried on by C. & A. R. R. Co., did the New Brunswick Co. pay, or were they charged with, any ferriage on the goods of said line?

Ans. They did not pay, nor were they charged.

38. Who did pay the ferriage of said goods during the whole time in which the said Way Market Line was conducted and carried on by the Camden & Amboy Railroad Company?

Ans. The Camden & Amboy Railroad Company; I paid it as agent for them.

39. In your direct examination, you were asked whether the entire freights of the Union Transportation Line and Winter Line were transported across said ferry for the entire period of three years; can you state whether or not the greater part of said freights were so transported across said ferry, during the years 1843, 1844, 1845 and 1846, whilst the New Brunswick Co. conducted said lines?

Ans. I believe they were.

40. Can you refer to any circumstance which shows that such was the case? if so, please state the same.

Ans. I find that the steamboat Burlington, which was the transportation boat on the Delaware previous to 1842, and possibly for part of the year 1842, was placed in the towing business afterwards, and so continued to the close of the year 1845, during which time she did not carry freights.

41. During the period that the Burlington was so engaged in the towing business, by what route did the railroad freights cross the Delaware?

Ans. My impression is, generally by the way of Camden, across the ferry.

42. Was not the steamer Trenton employed by the New Brunswick Co. in carrying freights on the Delaware river, in the years 1841 and 1842, or some portion thereof?

Ans. I believe she was.

43. The books of the New Brunswick Co. show that the sum of $13,700 was paid by the New Brunswick Co. for the use of the steamers Trenton and Burlington in 1841, and also $1,500 per month for the use of the Trenton in 1842; do you remember anything respecting the said payments, or the occasion thereof? if so, please state.

Ans. I believe I received some of the payments for the Camden and Amboy Railroad Company, but am unable to say how much, without examining the books of the C. & A. R. R. Co.; I do not recollect anything distinctly about the occasion of said payments.

44. You were asked, in your direct examination, as to the relative amount of receipts from steam-towing collected in New York and Philadelphia; have you examined further on that point? if so, please state the result.

Ans. Upon further examination, I find that after the close of my distinct books, day-book and ledger, in May, 1843, the principal collections of the through towing were done by the collector at Princeton, and returned to the office in New York.

45. Do you mean the office of the New Brunswick Co., kept by Mr. Anderson?

Ans. Yes.

46. During the period covered by the said day-book and ledger, from May, 1840, to May 31st, 1843, during which you say that you collected the steam-towing at Philadelphia, what was the average amount of balance of moneys belonging to the New Brunswick Co. in your hands?

Ans. The monthly balance in my hands averaged about $8,600.

47. From what source did those moneys principally accrue?

Ans. From steam-towing.

48. Did those balances equal the amount of net proceeds of the steam-towing due to the Railroad Company on that account; had the account thereof then been taken between the two Companies?

Ans. I cannot state with positiveness, without examining the

steam-towing account; but am under the impression that in the settlement of the steam-towing accounts between the two Companies, at the end of any month in the years referred to, that there would have been due to the Railroad Company the average balance that may have been in my hands.

49. Please refer to day-book G, page 82, here present, where you will see the settlement as made between the two Companies, of the steam-towing account, and state whether you are, or are not, confirmed in your last answer?

Ans. I am.

50. Did you assist in making that settlement?

Ans. I did.

51. In A. S. Neilson's large cash-book, page 19, under date of August 19th, 1846, is a credit for $655 40; please refer to your books, and state whether or not that credit is included in the sum of $6,501 85, charged as a debit in the same cash-book, under date of May 18th, 1846; if so, state why the credit was made, and whether the same is either debited or credited in Anderson's books?

Ans. It is included in the sum of $6,501 85; the credit was made because the amount was refunded by Loper & Baird, being for pay-rolls of four steam-propellers in their use, which had been paid by me, and also paid by Mr. Neilson, in the settlement of my account for April; it is neither charged nor credited on Anderson's books; and, not being charged, it ought not to have been credited on said books.

52. Are your accounts with the agents of the New Brunswick Co., Decker, Freeman, and the others, anything more than cash accounts; do they represent actual business transactions of the Company further than the transfer of moneys from one agent's hands to another's?

Ans. They are simply cash accounts, and do not represent the business of the Company any further than the transfer of cash from one agent to another.

53. So far as the actual business transactions of the Company are concerned, have the receipts and expenses of the Company, in which you have been concerned, or which have ever come to your knowledge, been accounted for to the Company?

Ans. They have.

54. Were you present at the settlement made with the complainant at Princeton basin, at the time his stock was purchased by the Co.?

Ans. I was at the settlement at Princeton basin.

55. Did you assist in the valuation of the property and assets of the Company on that occasion?

Ans. I did.

56. Had you there a list of the property and assets of the Company?

Ans. Yes, sir.

57. Did that list include all the property and assets of the Company, to the best of your knowledge and belief?

Ans. It did.

58. Was the property fully and fairly valued, in your opinion?

Ans. I believe it was.

59. Was the balance of the books, as shown by Exhibit No. 1, on the part of defendants, included in said valuation?

Ans. My impression is that it was.

60. Are you not certain that it was so included?

Ans. I am.

61. After the valuation of the property and assets of the Company had been fully made, including the said balance on the books, was not an additional sum of $50,000 added to the amount, at the instance of the complainant or his counsel, under the mistaken plea that the capital of the Company had not been estimated?

Ans. Yes.

62. Did not the said sum of $50,000 go into the valuation of the property of the Company, by which the value of the complainant's stock was estimated?

Ans. It did.

63. Was not the complainant allowed and paid for his stock according to such valuation?

Ans. I understood that he was.

64. What was the amount per share at which his stock was so estimated?

Ans. At $1,445 per share.

65. By the allowance of that sum of $50,000, how much was the complainant's stock increased per share?

Ans. $250.

66. Were the books and papers of the Company at Princeton basin, on that occasion, subject to the inspection of the complainant?

Ans. They were.

67. On that examination, was there any point on which the complainant expressed any want of entire satisfaction with the accounts of the Company? if so, state what it was.

Ans. The complainant was not satisfied with an amount of $26,000, charged in Anderson's books, as having been advanced to Mr. Neilson to pay dividends. Nothing else to my knowledge.

68. Was any arrangement made for a further examination of the books on that point; if so, what was it, and with whom, and on what terms was it made?

Ans. There was an understanding between the complainant and Commodore Stockton, that he, the Commodore, should examine that account, and if found to be in error against the complainant,

that he should be allowed the proportion that his stock would be entitled to, of the said $26,000; I understood that to be a matter of honor between the gentlemen.

69. Did Commodore Stockton, with your aid or otherwise, ever make such further examination; and if so, what was the result thereof, and what was done thereupon?

Ans. He did, with my aid; the result was that he was convinced, and so was I, that there was no error; and I understood that Mr. Hager was so informed.

Adjourned to Wednesday, Sept. 12, 1855, 10 a. m.

New Brunswick, Sept. 12.

70. Did you ever hear or understand from any of the New Brunswick Co., or of the Camden and Amboy Railroad Co., that the steam-towing business was a partnership business between those companies, or that the New Brunswick Co. was to have half, or any other share of the profits thereof?

Ans. I never heard nor learned from any officer or director of either company, that there was a partnership existing in regard to the steam-towing, or that the New Brunswick Co. was to have any share of the profits.

71. Was the settlement of the steam-towing, as finally made by you and Mr. Anderson in 1846, acquiesced in by the officers and directors of both companies?

Ans. I believe it was.

72. In stating that settlement, was it your object to charge to account of the steam-towing all the expenses thereof of every kind which had not before that time been charged to that account in stating the annual balances contained in that settlement?

Ans. It was; and we did so as far as we knew.

73. If any such expenses escaped you on that occasion, did it occur by inadvertence?

Ans. It did.

74. At the monthly meetings for settlement, held at Bordentown, were not the executive committee and principal officers of the New Brunswick Co. usually in attendance there, as well as the executive committee and officers of the Railroad and Canal Companies?

Ans. I believe they were; they were principally the same persons.

75. Were not meetings of the board of directors of the New Brunswick Co. frequently held at such monthly meetings?

Ans. Yes.

76. At these meetings, has it not been the custom, as long as you have been in the habit of attending them, for the said executive committee, officers, and directors of the said Companies, respectively, to discuss, talk over, and arrange the various branches of business under their care, and to arrange the terms on which the same were to be conducted?

Ans. Yes, it has.

77. How frequently has it been the custom for them to do so?

Ans. Their meetings were usually monthly, and discussions and arrangements of the several branches of business were frequently made.

78. Were these arrangements always put down in the shape of formal resolutions?

Ans. I think not.

79. In what way would they be communicated to the different agents in cases where no formal resolution was recorded?

Ans. By the superintendent, either by letter or personal directions.

80. Who was the superintendent of both companies, the New Brunswick Co. and Railroad Co.?

Ans. Edwin A. Stevens.

81. During what period was Edwin A. Stevens superintendent of the New Brunswick Co.?

Ans. I do not know the date of his first acting in that capacity, but have understood that he was superintendent ever since I knew anything about the Company.

82. Did not Mr. Swan have the superintendence of the railroad transportation and the canal transportation until the season that he died?

Ans. He had.

83. Did not Mr. Swan also have the superintendence of the coal business in which the Company was concerned in 1837 and 1838?

Ans. He had.

84. When the New Brunswick Co. were charged for the payment of ferriage at the Camden ferry, for the transportation of goods across the river Delaware, is it true that the Camden and Amboy Railroad Co., or that the Canal Company, or that any other Company, was likewise charged for the payment of the same ferriage or for the payment of the same moneys; did such a thing ever occur?

Ans. It did not.

85. From the books of the Company, kept by Mr. Anderson and by A. S. Neilson, it appears that E. A. Stevens loaned some of the Company's moneys, and paid interest therefor; have you ever made a statement or statements of the said account? if so, please state for what purpose such statement or statements were made.

Ans. Yes, I have, in order to correct the account between the New Brunswick Co. and Mr. Stevens, as by Mr. Neilson's account Mr. Stevens was charged with an amount larger than he was indebted; the statement made by me exhibited the principal and interest owed by Mr. Stevens; and the balance of the account showed his true indebtedness at that time.

86. Who requested you to make that statement?

Ans. I believe Mr. Stevens did.

87. In that statement, did you charge Mr. Stevens with the full amount of interest with which he was properly chargeable on said account?

Ans. It was my intention to do so, and I believe I did.

88. Did Mr. Stevens attempt to interfere with a full and fair statement of the whole account in any way?

Ans. He did not.

89. Did not Mr. Neilson copy your statement, or the substance thereof, in his large cash-book?

Ans. He did; I saw it there; I saw it at Morris's office the other day, and had seen it before.

90. You have stated that you had caused a copy to be made of all the accounts contained in your private memorandum-books, which relate to the business of the New Brunswick Co.; will you produce said copy and allow it to be made an exhibit in the cause?

Ans. I will.

[The same being produced by the witness, the counsel for the defendants requests that it may be marked as an exhibit in the cause, and I have marked the same Exhibit No. 13, on the part of the defendants.]

91. Are not the accounts contained in Exhibit No. 13, to a considerable extent, mere cash accounts between you and other agents of the Company?

Ans. They are.

92. Have, or have not, all real business transactions, contained in the said accounts, (independent of mere transfers or collections of cash) been entered in detail in the Company's books, as kept by Mr. Anderson?

Ans. I believe they have.

93. Have you any doubt on the subject?

Ans. I have not.

94. Has it been the intention of yourself and Mr. Anderson that they should be so entered on his books?

Ans. It has.

95. Do any other accounts contained in your private memorandum-books, besides those which are contained in Exhibit No. 13, show any real business transactions of the New Brunswick Co.?

Ans. They do not.

96. When an agent of the Company or the treasurer of the Company sent drafts to you for collection, for whom did you collect the amount thereof, for the Company or for the agent; in other words, to whom were you directly responsible?

Ans. I collected for the party sending the draft, and made returns direct to him.

97. When the treasurer of the Company, or the agent, Mr. Swan or Mr. Anderson, forwarded drafts to you for collection,

drawn on any of the transportation agents, or on any agent having received any of the earnings of the Company, and such drafts were collected by you, you say, in answer to question 154, in the direct examination, that the amount of such drafts was entered on the books of the company kept by the agent or treasurer; would such amount be entered on the books of the Company as money collected on draft, or would the amount of the earnings themselves be entered on the books, so collected on draft?

Ans. The amount of the earnings themselves.

98. Was not that the invariable way in which the Company's books were kept by Anderson?

Ans. It was.

99. In answer to question 175, you state that there may have been some private transactions between you and Swan in your account with him, which I understand is copied in Exhibit No. 13; please state what portion of said account is of that character.

Ans. I find on page 5, that I paid for Mr. Swan $150 instalments on stocks; on page 7, $200 for the same purpose; and on page 8, I find that I had paid $250 for 5 shares of Camden and Philadelphia Steamboat Ferry stock, in the name of Charles Potter, I think.

100. You were asked, question 186, whether you received any compensation for collecting drafts drawn by Swan, and answered that you did not; were you not an agent or clerk for the C. & A. R. R. Co. at that time, and were not both companies really interested in the success of the business superintended by Swan, and was not that one reason why you collected moneys and paid moneys for him without compensation?

Ans. I was clerk of the C. & A. R. R. Co. at that time, and both companies were interested in the success of the business, and I would have performed any service for that reason.

101. Do the books laid by you before the master, including the accounts contained in Exhibit No. 13, contain all the collections of coal-barge freights made by you?

Ans. They do.

102. Do you know, of your own knowledge, whether all the tolls due for the coal-barges to the Canal Company were or were not paid?

Ans. I do not.

103. When, in your direct examination, you speak of the agent or treasurer of the New Brunswick Co., who do you have reference to under the term agent?

Ans. William T. Anderson or H. R. Swan, according to the time they acted.

104. Who do you have referrence to when you speak of the "book-keeper" of the New Brunswick Co.?

Ans. William T. Anderson.

105. You say you believe that some moneys were collected through you from Jacob Carrigan, for the purchase of coal-barges; who collected said moneys through you?

Ans. A. S. Neilson, treasurer.

106. Please to refer to your accounts in Exhibit No. 13, and state whether certain barges were purchased of C. King & Co., in the year 1840.

Ans. There were; the entries are contained on page 33.

107. Were any barges purchased of C. King & Co. in 1841?

Ans. There are entries here in favor of Thomas King, on page 35, but none in favor of C. King & Co.'

108. Did not C. King & Co. fail in 1841?

Ans. I believe they did.

109. Did Thomas King obtain possession of C. King & Co.'s barges?

Ans. I am not aware that Thomas King ever owned any barges except those connected with the firm, which were the ones he sold to the Company.

110. Was Thomas King a member of the firm of C. King & Co.?

Ans. I have no distinct recollection.

111. If, in your private account with Benjamin Fish or any other person, he or such other person is charged or credited with a sum of money corresponding to some particular receipt or disbursement of the New Brunswick Co.; and if the money, which is the subject of said charge, was the same money passing from one agent's hands to another, would not said receipt or disbursement appear on the Company's books, independent of the charge or entry in such private account?

Ans. It would.

112. In answer to question 547, you said that you considered the accounts in your memorandum-books with Freeman, Decker, Fish, Loper, and Loper & Baird, as private transactions between you and them; and then you were asked whether you, in the same way, considered the accounts in said memorandum-books, with the individuals you refused to name, as private matters between you and them, and you answered, you did; do you mean to say that the persons whom you declined to name stood in the same relation to the New Brunswick Co. as the persons did whose names are mentioned, or that your accounts with them related to the same matters?

Ans. The persons I declined to name do not stand in the same relations; my accounts with them do not relate to the same matters.

113. [A paper writing being shown to witness, purporting to be a statement of the property of the New Brunswick Co., he is asked:] Does that writing show the statement of property and as-

sets of the Company, by which the stock of the complainant was estimated at Princeton basin at the settlement with him as before mentioned?

Ans. My impression is, that it does.

114. Where did you find that paper?

Ans. I found it in a bundle of papers relating to the New Brunswich Co., in my office in Philadelphia—that is, in the C. & A. R. R. office.

115. Have you been able to find any other copy of said valuation made on that occasion?

Ans. I have not.

116. Was that valuation increased to $289,000, by the addition of $50,000 capital stock, as before mentioned?

Ans. I believe it was.

117. Would you recognise the original paper agreed on by the parties on that occasion, if it should be shown to you?

Ans. I think I should.

[The defendants' counsel here again requests the complainant to produce the original paper, he having admitted that the same was in his possession or control, and the defendants not being able to find in their possession any original copy of the same.]

[The complainant, before answering said demand, requests the counsel of the defendants to exhibit the paper spoken of and inquired about in question 113, and have it marked by the master, for the purposes of this cause, as an exhibit. Will the defendants make an exhibit of said paper as evidence in this cause?]

[The defendants' counsel having repeated his demand for the said original paper, the complainant said, "that is my answer;" and says that, "the original paper alluded to is not here, nor can I produce the same at present."]

118. Did not the complainant take into his hands and examine the paper referred to in the introduction to question 113, before demanding the same to be exhibited?

Ans. He took it into his hands and looked at it.

[The defendants' counsel now requests that said paper may be marked as an exhibit in the cause, and I have marked the same accordingly, as Exhibit No. 14, on the part of the defendants.]

Direct Examination resumed.

Ques. 1. You say, in your cross-examination, that no ferriage was charged against the New Brunswick Co. for freights transported across said ferry, except the freight for which the New Brunswick Co. received the moneys for the transportation thereof; by that, do you mean to say that the New Brunswick Co. have not been charged in Anderson's books with the ferriage of any other freights than those of the Union Transportation Line, and of the Winter Line?

Ans. I mean to say that the accounts of ferriage were kept distinct, and the charges made against the New Brunswick Co. were for all freights that were transported across the ferry in which they were interested and had the management.

2. Answer the last question, whether the New Brunswick Co. are charged in Anderson's books for the ferriage of any other freights than those of the Union and Winter Transportation Lines. [Question objected to, because, in the last question, the witness was asked whether, by his previous answer, he meant a thing totally different from his answer or his meaning; also, because Anderson's books will show for themselves.] [Question waived.]

3. Is the New Brunswick Co. charged, in Anderson's books, for the ferriage of any other freights than those of the Union and Winter Transportation Lines? [Question objected to, because the books will show.]

Ans. I am unable to answer, without reference to the books.

4. Were the New Brunswick Co. proprietors of any other line than those named in the last question, by the way of the C. & A. R. R.?

Ans. I am not aware that they were.

5. What do you mean by your answer to question 34, in your cross-examination, that the New Brunswick Co. did not pay the ferriage of any freights not belonging to, or carried by, said Company?

Ans. I mean that the New Brunswick Co. only paid ferriage on the goods transported by them, and in which they were interested.

6. Where charged, and in what books? [Question objected to, as insensible.]

Ans. My impression is, they were charged in the regular books kept by Mr. Anderson.

7. Do you know it?

Ans. I have seen some of the entries.

8. You have stated, in your cross-examination, that the greater part of the freights of the Union Transportation and Winter Lines were transported across said ferry in the years 1843, 1844, 1845, and 1846. In what way, and when, and from what books, did you ascertain that fact, if fact it be?

Ans. I found, by reference to my account with the treasurer, or agent, of the New Brunswick Co., that the steamboat Burlington was engaged in the steam-towing in those years, and not being aware, at that time, that there was any other mode of carrying the transportation, except by the way of Camden, I concluded that it must have been crossed by the ferry.

9. Do you mean to say that, during the years above spoken of, in which the Burlington was engaged in towing, that there was no other steamboat employed in transporting the freights of those

lines during the season of navigation, between Philadelphia and Bordentown?

Ans. My impression is, that in the years 1843, 1844, and 1845, that all the transportation business was done across the ferry.

10. Do you know the fact to be so?

Ans. I have answered to the best of my knowledge.

11. You have stated that, after May, 1843, the principal collections for through towing was done by the collector at Princeton, and returned to the office in New York. Do you mean that the moneys so received for said collections were not received by you?

Ans. In my answer to the previous question, I should have said that the returns from the canal office at Princeton, for steam-towing, were made to Mr. Anderson, or Neilson, the treasurer. In answer to the present question, I say that the moneys were not received by me, but by Mr. Neilson, or Anderson.

12. Are not the persons composing the executive committee, who attended the monthly settlements at Bordentown on the part of the New Brunswick Co., the same persons who attended as the executive committee of the Railroad Co.?

Ans. I am unable to answer particularly, without a list of the committees; but am under the impression that a majority of the members of each committee were the same persons.

13. You say that the C. & A. Co. were not charged with any ferriage that was charged to the New Brunswick Co. Was not the ferriage of the Way Market Line deducted from the receipts of said line, and the balance thereof entered on the books of the Railroad Co. as receipts? [Question objected to.]

Ans. My impression is, that for a time, while the Camden & Amboy R. R. Co. were running the Way Market Line, that I did; instead of crediting the gross receipts, I paid the Ferry Co. its ferriage, took a receipt, filed it with the statement, deducted the amount from the gross receipts, and credited the balance in the books of the C. & A. R. R. Co.

14. You say that the persons you decline to name do not stand in the same relation to the N. B. Co. as did Freeman, Decker, Fish, and others; state in what relation the individuals you refused to name stand, or have stood, in connection with the New Brunswick Co.

Ans. They stood in no business relation thereto.

15. What connection had they, or any of them, with the New Brunswick Company?

Ans. My transactions with them had no relation whatever to the affairs of the New Brunswick Co.; and, as they are gentlemen with whom I had private dealings, I decline to name them; and can answer no further the question.

16. What books and papers of the New Brunswick Company did you mean in your answer to the cross-interrogatory 66?

Ans. Commodore Stockton directed that all the books and papers relating to the affairs of the New Brunswick Co. should be taken to Princeton, and Mr. Anderson was directed to bring all such books and papers, and I believe they were there; the day-books, and ledgers, and abstract-book, and general statement, I believe, were on the table before Mr. Hager.

17. Were any other books there beside the Anderson books, and the books kept by A. S. Neilson?

Ans. I don't recollect that there were any others.

18. Do you know of any others?

Ans. I do not, unless you refer to my three books produced before the master.

Signed Sept. 12, 1855.

WM. H. GATZMER.

Circuit Court of the United States, district of New Jersey.

JOHN D. HAGER
vs.
JOHN R. THOMSON and others. } On Bill in Equity.

Examination of witnesses at Newark, before S. S. Morris, esq., Master; New Brunswick, Sept. 13th, 1855.

Present, complainant and J. S. Blauvelt, for complainant; J. P. Bradley, for defendants.

IRA BLISS, sworn for complainant.

Ques. 1. Have you transacted any business for the New Brunswick Steamboat and Canal Trans. Co., which Company will, in this examination, be called the New Brunswick Co.?

Ans. I have.

2. By what authority, or by whose direction, did you transact business for said Company?

Ans. The superintendent, Edwin A. Stevens.

3. State the commencement and ending of the time you transacted business for said Company.

Ans. It commenced, I think, in 1839, after the death of Mr. Swan, their agent; and it is difficult for me to say exactly when it ended; it continued for some 5 or 6 years.

4. Did it continue up to the 3d of April, 1847, when you attended a meeting of stockholders of said Company, at this house?

Ans. I think, very likely, it may have continued up to that time.

5. State the general nature of the business you transacted for said Company, as much in detail as you can.

Ans. I kept an account of the receipts and the disbursements of the steamboat Swan; I also received money for them from their

agents, for canal transportation, and on account of the R. R. transportation; I also advised with Mr. Anderson, or he with me, in matters that frequently came before him needing my aid.

6. What compensation, if any, did you receive from the New Brunswick Co. for your services?

Ans. Not any whatever.

7. Do you mean that during the time mentioned you performed business for said Company gratuitously?

Ans. I do.

8. While transacting business for the New Brunswick Co., were you in the employment of any other Company? if so, name it.

Ans. I was in the employment of the C. & A. R. R. Co. at the time.

9. For what lines of canal transportation, and from what agents of the New Brunswick Co. did you receive moneys in connection therewith?

Ans. I think it was from Schott & Co., for canal transportation; and I don't recollect now any others; I cannot tell which lines.

10. Have you received moneys from either Miller & Banker, Thomson & Neilson, or William H. Thomson, in connection with either the Merchants' or the Merchants' and Swiftsure Lines?

Ans. To the best of my recollection, I have not.

11. When you received moneys from Schott & Co., were entries made thereof in any book or books; and if so, in what books?

Ans. They were entered in a private cash-book of my own.

12. Was said cash-book a bound book, and was that the title?

Ans. It was a bound book; and I call it a cash-book, because it referred to cash transactions with the New Brunswick Co. and its agents; and also with other people.

13. During the time you received money for the New Brunswick Co., state how many volumes of such cash-books you have kept.

Ans. One only.

14. Have you kept any other books, documents or papers, containing any account of cash transactions between you and the agents of said Co., or any of its directors, or the treasurer thereof?

Ans. None, with the exception of the steamboat Swan's account, previously alluded to.

15. In what book or books is the steamboat Swan's account kept?

Ans. It is kept in a large, full-bound day-book.

16. For whom did you keep that account?

Ans. For the New Brunswick Co.

17. By whose direction?

Ans. The superintendent, E. A. Stevens.

18. Name the agents of the New Brunswick Co., from whom you received moneys for the New Brunswick Co., or the R. R. transportation?

Ans. Alfred Decker.

10. State the name of said line.

Ans. Well, it has been called the Union Transportation Line.

20. From what time, and to what time, and how frequently, did you receive moneys from Alfred Decker, on account of said line?

Ans. I cannot speak positively as to the length of time, nor the frequency of my receiving such moneys; my impressions are, that it commenced in 1839.

21. What did the moneys you received from Alfred Decker purport to be for?

Ans. On account of railroad transportation.

22. Were the Union Transportation Line, and what you have called R. R. Transportation, one and the same thing, or line?

Ans. They were.

23. Did you receive said moneys in monthly payments, or otherwise, from Alfred Decker, and during what years?

Ans. I can't speak positively as to the monthly payments, but am sure I received money on account, from time to time, commencing with 1839; but cannot say for what length of time.

24. Was it up to the time when the New Brunswick Co. ceased to be proprietors of the Union Transportation Line, April 1, 1846?

Ans. I do not think it was.

25. How near that time was it?

Ans. I cannot say.

26. Did you receive said moneys for five years?

Ans. No, I did not, as far as my recollection serves me.

27. You said you received moneys from Decker on account; state on what account.

Ans. I believe I have already done this, in answer to a previous question.

28. Do you refer to the answer where you said, on account of railroad transportation?

Ans. I do.

29. Under what head, and in what book or books, were such payments entered?

Ans. They were entered in my cash-book, that I before named; they were not under any specific head, that I recollect; but naming the person from whom I received them.

30. How were you enabled to receive from Decker any specified amount, or what voucher did you present to him therefor?

Ans. I have distinct recollections of receiving $2,000 at a time, for which, I presume, I gave him my receipt; as to the vouchers, I cannot speak positively any further in reference to the account.

31. Have you ever received an account or statement of the amount of monthly balances ascertained to be due from Decker, at the monthly settlements of the line?

Ans. I never have.

32. Do you mean to say that the several payments made to you by Decker were in round sums, and not in ascertained amounts?

Ans. Some of them were in round sums, and there may have been balances of ascertained amounts.

33. Had you general or special directions to receive moneys from Decker?

Ans. Special.

34. From whom?

Ans. The superintendent, E. A. Stevens.

35. What do you mean by special directions?

Ans. For the time-being; not permanent.

36. Did you collect any moneys from Decker, upon drafts drawn by A. S. Neilson, treasurer, or by others?

Ans. To the best of my recollection, I have not.

37. Have you collected or received, from Decker, moneys for drafts drawn by Thomson & Neilson, or William H. Thomson?

Ans. I have not.

38. Have you a debtor and credit account, in your cash-book, with Alfred Decker?

Ans. I have not.

39. Will said cash-book show all the moneys you received from the agents of the New Brunswick Co.?

Ans. It will.

40. Have you made disbursements on account of said Company, either for expenses or in payment of drafts on you?

Ans. I have made no disbursements for expenses, other than for the steamboat Swan's account, which I have before named, except to the agents of the Company. I may have paid drafts, but cannot speak positively, without reference to this cash-book.

41. Will that book show all the disbursements you paid on account of said Company?

Ans. It will show every transaction, except the accounts relating to the steamboat Swan.

42. Did you make bank deposits of moneys received by you from the agents of the New Brunswick Co.; and if so, where?

Ans. I did; they were deposited in my own account, with the Manhattan Bank.

43. Did your account with the Manhattan Bank include any other moneys than those of the New Brunswick Co.?

Ans. It did.

44. What other moneys? [Question objected to.]

Ans. Moneys received as the agent of the Camden & Amboy Railroad Company.

45. Did you deposit the moneys of the New Brunswick Co. in bank indiscriminately with the moneys of the Camden & Amboy Railroad Co.? [Ques. objected to, because moneys deposited in his own account, cannot be said to be deposited indiscriminately.]

Ans. I did.

46. Did you make transfers of moneys, or make deposits to the credit of any person or persons, or to the credit of any one as treasurer, or otherwise, from the funds standing to your credit in bank, either monthly or otherwise? [Question objected to.]

Ans. I have made such deposits; but not as a general rule.

47. To whose credit did you make such deposits? [Question objected to.]

Ans. I have made deposits from the funds in the Manhattan Bank, to the credit of E. A. Stevens, treasurer.

48. From the funds standing in your name in the Manhattan Bank? if so, during how many years were such deposits made?

Ans. I have made deposits from funds standing in my name in that bank. I cannot speak definitely as to the number of years. I have done it from time to time.

49. Did you do so during the time you transacted business for the New Brunswick Co.?

Ans. Very likely I might have done so.

50. Did you do so?

Ans. I cannot speak positively whether I did or did not.

51. Who received the moneys of the Union Transportation Line from Alfred Decker, while the New Brunswick Co. were proprietors thereof, after you ceased to receive such moneys?

Ans. My impressions are that A. S. Neilson, treasurer, received them.

52. When, according to the best of your knowledge and belief, did the New Brunswick Co. cease to be proprietors of the Union Transportation Line?

Ans. I think in 1846; very likely about the 1st of April.

53. Who purchased your said cash-book, and from whose funds was it paid for?

Ans. I purchased the book myself. I think paid for it from the funds of the C. & A. R. R. Co.

54. Where was that book kept during the time you transacted business for the New Brunswick Co.?

Ans. It was kept in the iron safe, in the office of the C. & A. R. R. Co.

55. Were the entries that you made in said book, from time to time, made in the usual routine of your business, as agent of the C. & A. R. R. Co., and in your transactions of the business of the New Brunswick Co.? [Question objected to, because it is leading, and because it seeks to draw from the witness, stealthily, what private accounts of his are contained in said book.]

[The complainant says that the objection to the last question is unfounded in fact, and he thinks it to be nothing more or less than to intimate an answer to the said question.]

[The counsel for the defendants joins issue with the complainant on both points.]

Ans. It did not contain the general routine of the business of the C. and A. R. R. Co., but with parties with whom I had private dealings.

56. Please to answer the 55th question plainly and directly. [Question objected to as improper.]

Ans. They were made as I would make any entry with parties with whom I had dealings.

57. By the word "kept," in question 54, I did not mean where the said book was kept for safe keeping; I meant where was the said book used and written in, and the entries of the various transactions therein entered made. Please state where the said book was used, written into, and the entries of the various transactions therein contained made.

Ans. In the office of the C. and A. R. R. Co. in New York.

58. Where did you transact business of the New Brunswick Co.?

Ans. In the office of the C. and A. R. R. Co., New York.

59. Where is said book, in whose custody, and under whose control?

Ans. The book is in New York, and in my own custody, and under my own control.

60. Have you been subpœnaed to appear here as a witness in this cause at this time and place? [Question objected to.]

Ans. I have.

61. Have you the subpœna here? if so, please produce it.

Ans. I believe I have, and here it is.

[The complainant offers said subpœna as an exhibit in this cause. The witness here was inquired of by the defendants' counsel, whether he was willing to give up said subpœna, telling him that he was not obliged to. The witness then said that he believed it was his property, took it off of the table, and put it in his pocket. Mr. Bradley requests that the master enter, that this statement is made at the request of complainant's counsel.] The complainant here requests that the master certify that the foregoing statement, entered after question 61, and the answer thereto, down to the words "Mr. Bradley requests, &c," is true. The defendants' counsel admits it to be true.

62. Do you refuse to produce the said subpœna as evidence, and to be made an exhibit in and for the purposes of this cause?

Ans. I do.

63. Does that subpœna command you to produce before the master on this examination as in manner and form is stated in the copy thereof, now produced and shown you, and marked Exhibit K, for complainants, and is said copy a true copy of the subpœna served on you?

Ans. That appears to be a true copy of said subpœna. [Said copy of said subpœna is marked Exhibit K, for complainant.]

64. Have you brought with you, or have you here, and will you

produce before the master, for the purposes of this cause, the books, papers, vouchers, receipts, and accounts you were and are commanded to produce here by the said subpœna?

Ans. I have here the books containing the account of the steamboat Swan which appertains to the accounts of the New Brunswick Co. The vouchers for charges in that account I have not here, but will furnish them. The cash-book that I have spoken of contains other matters and private accounts which I have no right to exhibit, but will furnish a copy of all matters which appertain to the case in question, or to the New Brunswick Co.

65. Do you refuse to produce the said cash-book which you have testified contains an account of the receipts and disbursements of the moneys of the New Brunswick Co., as received and expended by you, while transacting business for said Company? [Question objected to, because no such testimony has been given as is implied in the question, and because the question is loaded with an argument.]

Ans. I refuse to produce it without the advice of counsel, because it contains also private matters, but will furnish a copy, as I have before stated, of such matters as pertain to the New Brunswick Co., and will submit the original with the copy to the master to see whether the copy is correct.

66. What do you mean by the word "original" in the last answer?

Ans. I mean the cash-book that I have spoken of.

67. You mean, then, the entire cash-book, and everything therein contained, if I understand you?

Ans. I mean that I will submit this entire cash-book I have spoken of to the master to see whether I have made a true record in my copy of such matters as pertain to the New Brunswick Co.

68. Will you submit the whole of said cash-book, and all the entries therein, to the inspection of the master, and to the parties in this cause, to be used as evidence therein?

Ans. I have declined submitting the said cash-book to any one except the master.

69. Will you submit the said cash-book, and all the entries therein, without reserve, to the master for his examination?

Ans. I will.

[The complainant here calls upon the witness, and demands that he produce before the master the said cash-book, for the purposes of this cause.]

70. Will you produce it, as last required?

Ans. I will produce it, as I have heretofore stated, for his examination, to see that my copy is a correct one, for all accounts in it appertaining to the New Brunswick Co.

71. Do you mean to qualify or modify the answer to question 69? [Question objected to; the course of the examination of the

witness is illegal, amounts to a cross-examination, and is intended to entrap the witness.]

Ans. I will let the master see that everything that is in the book that pertains to the New Brunswick Company is in the copy.

72. Will you submit to the master the said cash-book, and every entry and thing therein contained, for his examination, irrespective whether the various matters therein contained do or do not, in your opinion, refer or pertain to the business and transactions of the New Brunswick Co.? [Question objected to.]

Ans. I think I have answered this question pretty fully to previous questions.

73. Do you refuse to answer the last question more fully than you have?

Ans. I do.

74. Have you advised or consulted, or have you been advised by any person, as to your duty to produce, or the propriety of your producing the said cash-book, as evidence in and for the purposes of this cause? [Question objected to.]

Ans. I have been advised that I had no right to exhibit private accounts, which have no reference to the affairs of this Company.

75. Will you please answer question 74, plainly and directly? [Qu. objected to.]

Ans. I have consulted and been advised that I had no right to do so.

76. In your last answer you say, "do so;" what do you mean by the words "do so," in that answer?

Ans. I mean that I have no right to exhibit private accounts here.

77. Do you mean to be understood that you have been advised that you have no right to produce as evidence, and for the purposes of this cause, the said cash-book? [Question objected to.]

Ans. I do, for the reason that it contains private accounts, which have no reference whatever to the affairs of this Company.

78. By whom have you been so advised, and when and where, and whom have you consulted on the subject? [Question objected to.]

Ans. I decline answering that question.

79. Have you been so advised by Mr. Bradley, the defendants' counsel, or either of the defendants in this cause, or by Mr. Gatzmer?

Ans. I have not been advised to this course by Mr. Bradley, nor either of the defendants to this cause, nor by Mr. Gatzmer?

80. Have you consulted with, or have you heard, in any way, the opinions of any of the persons named in your last answer on this subject?

Ans. Neither of them have given me any opinion on the subject.

81. Will you please answer the last question plainly and fully?

Ans. I think I have done so.

82. Will you answer question 80 more fully than you have, or do you refuse so to do? [Question objected to.]

Ans. I have given all the answer that I have to make.

83. You have stated that the cash-book before referred to contains accounts of receipts and disbursements received and made by you from the business of the New Brunswick Co. Am I right in so understanding you? [Question objected to.]

Ans. I think you are wrong as to the phraseology of my answer. If I recollect right, I said it contained an account of moneys received on account of the New Brunswick Co., and payment of it to its officers, or agents; that is the purport. What I understand by disbursements is, where moneys are expended for current bills, or for bills appertaining to accounts.

84. Under what heads, or to what names, were the accounts of said receipts entered in said cash-book?

Ans. I have answered this before.

85. When you made any payment of moneys of the New Brunswick Co. for current bills, or otherwise, were the same entered in said cash-book?

Ans. I did not make payments of moneys for current bills of the Company, as far as my recollection serves me, with the exception that I have heretofore named of the steamboat Swan's accounts, which are entered in her book.

86. Have you made large payments on account of building the steamer Raritan, and also another large payment made on draft of, or to John Trotter, amounting to $10,000?

Ans. I think, as far as my memory serves me, I paid a draft of $10,000 in favor of John Trotter; I understood it to be on account of the Walnut street property; I think very likely that I have also paid moneys on account of the construction of the steamboat Raritan, but think it was previous to my receipts of their funds, to which I have alluded.

87. Do you mean all the payments named in the last answer were made prior to your receiving said funds?

Ans. No, I only mean the portion alluded to for the construction of the Raritan.

88. Do you mean to say that the payments you made for the construction of the Raritan were made by you prior to your receiving any moneys of the New Brunswick Co.?

Ans. I do.

89. From what funds were such payments made?

Ans. I do not say positively that I made these disbursements; but if I did, the funds were furnished from some other source for that special object.

90. Under what head, in said cash-book, would the payment of $10,000 to Trotter appear?

Ans. It would be entered probably to amount paid draft in

favor of John Trotter; whether it would be more fully expressed, I cannot say.

91. Had you an account in said cash-book with, or for, H. R. Swan?

Ans. I think I had not.

92. Did you collect or receive moneys from the railroad transportation or canal freight-barge agents, on drafts of H. R. Swan and others, prior to 1840?

Ans. If I recollect right, there were moneys received by me in 1839, but not from orders, or drafts, of H. R. Swan, or any other agent of the Company.

93. Did you receive any moneys from any business transactions of the New Brunswick Co. prior to 1839, from any source?

Ans. I did not, unless it was for the building of the Raritan, which I should most probably have been reimbursed by the treasurer, A. S. Neilson.

94. When you received payments from Schott & Co., were said payments monthly, or otherwise?

Ans. My impressions are, that they were monthly.

95. Had you an account, or other memoranda, in said cash-book with William T. Anderson?

Ans. I had no individual account with him, but charged such moneys as paid to William T. Anderson, in the account with the New Brunswick Co., in said cash-book.

96. Had you an account in said cash-book with Alfred Decker, or Benjamin Fish, or with William S. Freeman?

Ans. I had not with either.

97. Had you any account, or memoranda, in said book with William H. Gatzmer?

Ans. I decline answering that question.

98. Why?

Ans. Because it would be speaking of private matters.

99. Had you an account, or memoranda, in said cash-book with William H. Gatzmer at any time while Mr. Gatzmer and yourself transacted any business for, or which related to, any funds accruing from the transportation lines of the New Brunswick Co.?

Ans. No, I had not.

Adjourned to September 14th, 11½ a. m.

100. Have you employed counsel to advise you as to the course you should pursue in the production of, or refusal to produce said cash-book on this examination, for the purposes of, and as evidence in this cause?

Ans. I have not yet had an opportunity of doing so.

101. Have you said cash-book here present?

Ans. I have not.

102. Then do you refuse to comply with the requirements of the subpœna served on you?

Ans. I refuse to produce this cash-book without the advice of counsel, as it contains private matters which have nothing to do with the case in question, but will furnish a copy, if desired, of such matters as do belong to any transactions with the New Brunswick Co.

103. Private matters between whom?

Ans. I decline to answer.

104. You stated that you had no account in said cash-book with H. R. Swan or William T. Anderson. Do any of the entries in the said cash-book relate to any cash transactions of the New Brunswick Co., between you and them?

Ans. There are entries of cash transactions with William T. Anderson in the account of the New Brunswick Co.; there are none with Henry R. Swan.

105. Are there entries in said cash-book of cash transactions between you and William H. Gatzmer, while transacting business of the New Brunswick Co.?

Ans. There are no entries of matters relating to the New Brunswick Company.

106. Are you acquainted with all the cash transactions of Mr. Gatzmer for the New Brunswick Co. and its several lines of transportation?

Ans. I am not.

[The complainant here asks the reading of Mr. Gatzmer's testimony in answer to questions 464, 465, 466 and 467, which are read, and then asks:]

107. Had Mr. Gatzmer an account or memoranda with you, relating to the payment of any drafts or bills, or the receipts of any moneys between you, while transacting business of the New Brunswick Co.?

Ans. None, to the best of my recollection, relating to the New Brunswick Co.

108. State what transactions you consider relating to payments between you and Gatzmer, as connected with the New Brunswick Co. or its business? [Question objected to.]

Ans. Any transaction, either in receipt of funds, or payment of them, for the New Brunswick Co.

109. Were there any such between Gatzmer and yourself?

Ans. To the best of my knowledge and belief, there were not.

110. Does said cash-book contain an account, or any entries of transactions with the superintendent of the New Brunswick Co.?

Ans. It does.

111. State the heading of such account. [Question objected to, because the witness offers to produce a copy of all accounts in his cash-book relating to the business of the New Brunswick Co., which will show for itself.]

Ans. The heading of the account is E. A. Stevens.

112. Is it a debtor and credit account to the name of E. A. Stevens, without addition of superintendent to the name? [Question objected to, for the same reason as the last.]

Ans. It is.

113. During what time was such an account kept in said cash-book? [Objected to as before.]

Ans. I cannot speak positively as to the time. I think it commenced in 1839, and may have continued through 1840.

114. No longer than 1840? [Objected to as before.]

Ans. I cannot speak positively as to the time of its termination.

115. Will said cash-book show all the accounts you had under the head of E. A. Stevens, relating to any cash transactions of the New Brunswick Co.?

Ans. It will.

116. State the general nature of the debit and credit entries of said account with E. A. Stevens? [Question objected to, for the reason above mentioned.]

Ans. There were entries in it for moneys received from various sources and paid as he directed, of a private nature; and also moneys received on account of the New Brunswick Co.

117. Have you, by the last answer, explained both sides of said account? [Question objected to as above.]

Ans. I think I have, unless it is the balance of the account.

118. Had you an account in said cash-book with E. A. Stevens, treasurer? [Question objected to as before.]

Ans. I had not.

119. Have you an account in said cash-book with either of the defendants in this cause besides E. A. Stevens? [Question objected to, for the reason above given.]

Ans. I have an account with James Neilson in the same book, but with neither of the others.

120. During what time had you the account with James Neilson, in said book? [Question objected to.]

Ans. I can't speak positively as to the date; it is only one or two entries.

121. When did H. R. Swan die?

Ans. I am not positive, but think it was in the fall of 1839. He went south in the spring of that year and died a few months after his return to New York, of consumption, as I suppose.

122. Did he transact business for the New Brunswick Co. after his return to New York?

Ans. Very little, if any.

123. What were his pecuniary circumstances at the time of his death?

Ans. I do not know, but have understood that he left very little property for his family.

124. Did you assist in stating an account between him and the New Brunswick Co.?

Ans. I have no recollection of ever doing so.

125. State the names of the steamboats transporting freights of the Union Transportation Line, from 1835 to April, 1846, between New York and South Amboy, in their order.

Ans. The steamboats Thistle, Swan, and Transport (I believe) were the regular boats, and occasionally the New York; and there have been other boats chartered.

126. Who were the owners of said boats?

Ans. The Camden and Amboy Railroad Co.

127. Did said Company receive the moneys earned by said boats for way-passengers and way-freights between South Amboy and New York?

Ans. A portion of the time they did.

128. Did any other company receive any part of the same?

Ans. Yes, the New Brunswick Co. received the money for a time.

129. State what time, and from what boats.

Ans. For the steamboat Swan, the New Brunswick Co. received the moneys for way-passengers and freights, which her account before alluded to will show. The dates I cannot speak positively, but for some two or three years I should think. The remaining portion of the time, they were, I think, received by the C. & A. R. R. Co.

130. Who received, on behalf of the New Brunswick Co., the said moneys?

Ans. I received it.

131. At what period of time, and with whom did you make a settlement of your accounts with the New Brunswick Co.?

Ans. The first portion of the account ran something like a year, and was settled with Wm. T. Anderson, as the agent of the Company; after that they were settled, I believe, monthly with Mr. Anderson.

132. What book or books will show such settlements?

Ans. The steamboat Swan's book will show such settlements.

133. Will said cash-book show said settlements?

Ans. It will show the balances of that account charged the Company after deducting the receipts.

134. The balances of what?

Ans. The steamboat Swan's account.

135. Who paid the running expenses of the steamboats carrying the freights of the Union Transportation Line between South Amboy and New York, from 1835 to 1839?

Ans. My impressions are the C. and A. R. R. Co. paid those expenses.

136. Do you not know that they did; and did you, or not, render vouchers to said Company therefor?

Ans. I think I did, but cannot speak positively without reference to the books of the C. and A. Co.

137. Did you continue to render vouchers to the C. and A. R. R. Co., and were the running expenses of the steamboat Swan accounted to you by said Railroad Company, up to April, 1846?

Ans. I did not render vouchers to the Railroad Company for the time the accounts were charged in this book of the steamboat Swan's before alluded to.

138. State the time the Swan's account was entered in said book. [Question objected to.]

Ans. From the best of my recollection, it was for the years 1840, 1841, and there may be a part of the year 1842.

139. Does the said account include any other steamboat expenses? [Question objected to.]

Ans. It does not, as far as my memory serves me.

140. During the years named in the last answer but one, were the C. and A. R. R. Co. charged in your monthly expense account with said Company, with the running expenses of the steamer Swan?

Ans. They were not.

141. Were they for the years subsequent?

Ans. Yes, they were.

142. From 1840 to 1842, were vouchers received for payment for the running expenses of the steamer Swan by you?

Ans. Of course I had vouchers for every charge in the account.

143. What disposition did you make of said vouchers?

Ans. I retained the vouchers in my possession, and am ready to hand them over with the book to the New Brunswick Co.

144. Had you vouchers for the expenses of the Swan in 1839?

Ans. I had.

145. Have you had them, with the others, in your possession from those years to the present time?

Ans. I have.

146. What disposition did you make of the vouchers for the running expenses of the Swan, subsequent to 1842?

Ans. They are also in my possession; that portion of them which I paid.

147. When you received moneys from Alfred Decker, as agent of the New Brunswick Co., in transacting the Union Line transportation business, did you always give him a receipt therefor?

Ans. I think I did.

148. Has Mr. Decker, for several years, paid coal bills and payrolls, in whole or in part, for the running expenses of the Swan?

Ans. He has in part. As far as I recollect, they were for that portion of the crew not including the table department. The coal bills he also paid.

149. Who accounted to Mr. Decker for such payments?

Ans. He charged them in his monthly account.

150. Who reimbursed Mr. Decker for such payments?

Ans. He was reimbursed by the New Brunswick Co. by charging the bills in his monthly expense account with them.

151. What had you to do in your steamer Swan's account, in the book you have mentioned, with the bills paid by Decker for coal and pay-rolls?

Ans. I had nothing.

152. Were they charged in that account?

Ans. They were not. I must qualify that: at the time I kept this account, I think the pay-rolls were paid by myself and charged in the said account, and subsequently, after the closing that account, by Mr. Decker.

153. Have you in your possession now, or have you had in your possession, vouchers for payments made by the New Brunswick Co., or their agent or agents, on their behalf, to the C. and A. R. R. Co.?

Ans. I have not, as far as my recollection serves me.

154. You have stated that you had vouchers in your possession for moneys paid by the New Brunswick Co., for running expenses of the steamer Swan; why were not such vouchers returned to the treasurer of said Company, or to Mr. Anderson, its book-keeper?

Ans. They were offered to Mr. Anderson, the Company's book-keeper, but he declined taking charge of them.

155. What reason did he give for declining to take charge of them?

Ans. I do not now recollect.

156. Have you any other vouchers of the New Brunswick Co. in your possession?

Ans. I have not, to the best of my knowledge and belief.

157. Do you mean to be understood as saying that the New Brunswick Co.'s books, kept by Anderson, contain credit entries for moneys received for way passengers and way freights of the Swan, between South Amboy and New York?

Ans. I do not.

158. You have stated that said moneys were paid to the New Brunswick Co.; state, if you can, in what books said Company are credited therefor.

Ans. I have said they were paid to the New Brunswick Co. for the years that I kept the Swan's account referred to, and were credited in the Swan's book before mentioned.

159. Explain how the New Brunswick Co. received the same.

Ans. They received the benefit of such moneys by being charged with the balance of such account after deducting the receipts, and not being charged with the gross amount of disbursements.

160. Do you know that the Anderson books do contain nothing

but the charges for running expenses of the Swan, after deducting said receipts?

Ans. I do, to the best of my knowledge and belief.

161. Do you know it?

Ans. I do.

162. What is the probable amount of such way moneys?

Ans. I speak from recollection, and should think they would amount to from $150 to $200 per month.

163. Were you acquainted with the cash transactions existing between the New Brunswick Co. and Alfred Decker, Thomson & Neilson, William H. Thomson and J. & N. Briggs?

Ans. No, I was not.

164. Did you bring your said cash-book to this place, or have you had it in New Brunswick at any time during this week?

Ans. I did not bring it here, but sent it the day before I came, not knowing what course I should pursue in relation to it.

165. By whom, and to whom, and when did you send it to New Brunswick?

Ans. I sent it with the steamboat Swan's book, by the steamboat John Neilson, on Tuesday the 11th instant, to the care of A. S. Neilson.

166. Is the said cash-book in Mr. Neilson's care or in New Brunswick now?

Ans. No, it is not.

167. Where is it and who took it away from New Brunswick, and when?

Ans. It is in New York, in my office. It was returned by the steamboat John Neilson, on Thursday morning, the 13th instant.

168. Did you see that cash-book while it was here; if yes, where, and who, if any person or persons, saw it?

Ans. I did; I saw it at the office of Mr. A. S. Neilson. Mr. Neilson saw it; Mr. Gatzmer saw it; Mr. Bradley saw it; that is all.

169. When did you and the persons named in the last answer see the said cash-book?

Ans. On Wednesday, the 12th instant.

170. At what hour in the day?

Ans. As near as I can recollect, it was between 2 and 3 p. m.

171. What consultation had you, if any, and with whom, respecting the production of said book before the master; and upon whose advice, suggestion, or direction; and what was said, and by whom, that induced you to send said cash-book to New York?

Ans. The gentlemen that were with me that I have spoken of, after seeing it, said it contained private matters, and suggested to me that perhaps I had better take counsel before producing the book before the master.

The direct examination being concluded, and the deposition being read to the witness, he stated that he wished to make a correction of his answers relating to moneys paid for the construction of the steamer Raritan, and says: These disbursements were paid from the funds of the New Brunswick Co. in my possession, and not from sources that I have heretofore alluded to.

Cross-examination.

Quest. 1. You say that when you sent your cash-book to New Brunswick, you sent it, not knowing what course to pursue in relation to it; did you not, of your own accord, refer to the gentlemen named by you, as having examined said book with you at A. S. Neilson's office, for their opinions and advice as to what you should do in relation to producing said book to the master?

Ans. I did.

2. Did you not know that the said book contained private matters independent of their saying so?

Ans. I did most certainly.

3. In saying that, did they anything more than concur with you as to the nature of said matters?

Ans. Nothing more.

4. Did either of those gentlemen give you any advice on the subject of producing said book which determined you, or upon which you acted, in taking the ground you did in relation to said book in your direct examination?

Ans. No, they did not.

5. Did Mr. Bradley give you any advice or opinion on the subject, further than, when referred to, to suggest that you should take counsel on the subject?

Ans. None whatever.

6. After the examination of said books at Mr. Neilson's office, before mentioned, did you not seek the advice of a legal friend other than the gentlemen before named, before being required, on this examination, to produce said book?

Ans. I did ask the advice of a legal friend, but not as counsel in the matter. I proposed to take an early opportunity of obtaining the legal advice of counsel.

7. Did you not learn, also, from Mr. Gatzmer, the purport of the advice which he had received in relation to his private books?

Ans. I did.

8. Did you not take the course you did, in reference to the production of said book, in consequence of the advice so received by you from the legal friend before named, and in view of the advice which had been given to Mr. Gatzmer, in connection with your desire to employ counsel on the subject?

Ans. I did.

Adjourned to September 20th, 1855, at 11 a. m., at Newark.

but the charges for running expenses of the Swan, after deducting said receipts?

Ans. I do, to the best of my knowledge and belief.

161. Do you know it?

Ans. I do.

162. What is the probable amount of such way moneys?

Ans. I speak from recollection, and should think they would amount to from $150 to $200 per month.

163. Were you acquainted with the cash transactions existing between the New Brunswick Co. and Alfred Decker, Thomson & Neilson, William H. Thomson and J. & N. Briggs?

Ans. No, I was not.

164. Did you bring your said cash-book to this place, or have you had it in New Brunswick at any time during this week?

Ans. I did not bring it here, but sent it the day before I came, not knowing what course I should pursue in relation to it.

165. By whom, and to whom, and when did you send it to New Brunswick?

Ans. I sent it with the steamboat Swan's book, by the steamboat John Neilson, on Tuesday the 11th instant, to the care of A. S. Neilson.

166. Is the said cash-book in Mr. Neilson's care or in New Brunswick now?

Ans. No, it is not.

167. Where is it and who took it away from New Brunswick, and when?

Ans. It is in New York, in my office. It was returned by the steamboat John Neilson, on Thursday morning, the 13th instant.

168. Did you see that cash-book while it was here; if yes, where, and who, if any person or persons, saw it?

Ans. I did; I saw it at the office of Mr. A. S. Neilson. Mr. Neilson saw it; Mr. Gatzmer saw it; Mr. Bradley saw it; that is all.

169. When did you and the persons named in the last answer see the said cash-book?

Ans. On Wednesday, the 12th instant.

170. At what hour in the day?

Ans. As near as I can recollect, it was between 2 and 3 p. m.

171. What consultation had you, if any, and with whom, respecting the production of said book before the master; and upon whose advice, suggestion, or direction; and what was said, and by whom, that induced you to send said cash-book to New York?

Ans. The gentlemen that were with me that I have spoken of, after seeing it, said it contained private matters, and suggested to me that perhaps I had better take counsel before producing the book before the master.

The direct examination being concluded, and the deposition being read to the witness, he stated that he wished to make a correction of his answers relating to moneys paid for the construction of the steamer Raritan, and says: These disbursements were paid from the funds of the New Brunswick Co. in my possession, and not from sources that I have heretofore alluded to.

Cross-examination.

Quest. 1. You say that when you sent your cash-book to New Brunswick, you sent it, not knowing what course to pursue in relation to it; did you not, of your own accord, refer to the gentlemen named by you, as having examined said book with you at A. S. Neilson's office, for their opinions and advice as to what you should do in relation to producing said book to the master?

Ans. I did.

2. Did you not know that the said book contained private matters independent of their saying so?

Ans. I did most certainly.

3. In saying that, did they anything more than concur with you as to the nature of said matters?

Ans. Nothing more.

4. Did either of those gentlemen give you any advice on the subject of producing said book which determined you, or upon which you acted, in taking the ground you did in relation to said book in your direct examination?

Ans. No, they did not.

5. Did Mr. Bradley give you any advice or opinion on the subject, further than, when referred to, to suggest that you should take counsel on the subject?

Ans. None whatever.

6. After the examination of said books at Mr. Neilson's office, before mentioned, did you not seek the advice of a legal friend other than the gentlemen before named, before being required, on this examination, to produce said book?

Ans. I did ask the advice of a legal friend, but not as counsel in the matter. I proposed to take an early opportunity of obtaining the legal advice of counsel.

7. Did you not learn, also, from Mr. Gatzmer, the purport of the advice which he had received in relation to his private books?

Ans. I did.

8. Did you not take the course you did, in reference to the production of said book, in consequence of the advice so received by you from the legal friend before named, and in view of the advice which had been given to Mr. Gatzmer, in connection with your desire to employ counsel on the subject?

Ans. I did.

Adjourned to September 20th, 1855, at 11 a. m., at Newark.

9. Were you a stockholder and a director of the New Brunswick Co.?

Ans. I was a stockholder to a small amount, and also a director for a time.

10. Were you not also general agent in New York of the C. & A. Railroad Co. at the time *time* in which you transacted business for the New Brunswick Co.?

Ans. I was.

11. Was not the fact, that the Railroad Co. was largely interested in the success of the business of the New Brunswick Co., and the fact of the intimate relations between the two Companies, the principal reason why you made no charge against the New Brunswick Co. for services?

Ans. It was.

12. Have you always kept the steamer Swan's book which you brought with you to New Brunswick in your own possession, until you so brought the same?

Ans. I have.

13. When you say that you received moneys for the New Brunswick Co. on account of railroad transportation, do you mean that you received said moneys as agent of the Railroad Co. on account of what was due to the Railroad Co. upon the railroad transportation?

Ans. No, I do not. When I use the words, on account of railroad transportation, I mean I received it from that source.

14. Were, or were not, the various moneys received by you for the New Brunswick Co., or from the earnings of that Company, whether derived from the railroad transportation or the canal transportation, or otherwise, (excepting the way and passenger receipts of the steamer Swan) entered upon the books of the New Brunswick Co., kept by Anderson, and credited to said Company on said books?

They were entered in their general books, I mean the Anderson books, here present.

15. Did Mr. Edwin A. Stevens, or any other officer or director of the New Brunswick Co., ever receive any of the funds belonging to said Company, which were not accounted for to the Company on its said books? speak to the best of your knowledge and belief.

Ans. To the best of my knowledge and belief they never did.

16. You spoke of receiving moneys from Mr. Decker on account of railroad transportation, and also moneys from the canal transportation agents, or some of them, for the New Brunswick Co.; were not such moneys credited on the Anderson books, from time to time, as they accrued?

Ans. Yes, they were. After the monthly settlements with the several agents the statement of the account was handed over to Mr. Anderson, and he credited the same in the books of the Company,

and then I received the balances from the agents referred to—that is, up to the time I have mentioned.

17. Have the moneys which you so received from 1839, onward, been accounted for to the Company, after being so received by you?

Ans. To the best of my knowledge and belief, they have.

18. Can you specify some of the principal disbursements to which the said moneys were appropriated?

Ans. There was one item of $10,493 32 paid on the construction of the steamer Raritan; another item for the purchase of property in Philadelphia, called the Walnut street, $10,000. I paid from time to time from these funds to William T. Anderson, as the business of the Company required for his general disbursements for the Company. There was $14,400 lent to E. A. Stevens, on his note, which was secured by Camden & Amboy stock as collaterals. There was also $27,123 lent to the Camden & Amboy R. R. Co. on note.

19. What amount of money received by you in that way over and above expenses paid came in hand in the year 1839?

Ans. Something over $22,000.

20. Was not that money a portion of the amount so lent to the C. and A. R. R. Co. as aforesaid?

Ans. Yes, it was.

21. Under what heads in your cash-book are these moneys so received from the railroad and canal transportation agents entered?

Ans. A part of them are entered under the head or name of E. A. Stevens, and a part under the head of New Brunswick Steamboat and Canal Transportation Company.

22. When, in answer to question 45, you state that you deposited the moneys of the New Brunswick Co. with those of the Railroad Company indiscriminately, do you mean anything more by that word, than that you deposited the moneys belonging to both companies in your own name?

Ans. Nothing more.

23. When you speak of E. A. Stevens, treasurer, or of an account under that head, what is meant by the word "treasurer?"

Ans. I speak of him as treasurer of the C. and A. R. R. Co.

24. When the New Brunswick Co. through you paid the running expenses of the steamer Swan as you have stated, how was it done; how was the account settled?

Ans. The receipts of the boat for the month were deducted from the gross amount of disbursements for expenses, and the balance I charged the New Brunswick Co. in my account with them.

25. Was it the gross expenses, or was it such balance, which was charged in the Anderson books for expenses of steamer Swan?

Ans. It was the balances.

26. How long and for what years was this done in this way?

Ans. It was so done in the years 1839, 1840, 1841, and a part of 1842.

27. How were the expenses of the Swan and Transport paid after the course above referred to terminated?

Ans. Mr. Decker paid for the coal and wages; he might have paid other items; I cannot say directly; and I paid as agent of the Camden and Amboy Railroad Company her other expenses.

28. Had the New Brunswick Co. paid the running expenses of the steamer Swan prior to 1839?

Ans. No; I think not.

29. What was the occasion of the change, so far as you know, or understood at the time?

Ans. I understood it to be the arrangement, and can give no other reason than that the business became more profitable.

30. By whom was this arrangement communicated to you?

Ans. The superintendent, E. A. Stevens.

31. In answer to question 118, you stated that you had no account in your cash-book with E. A. Stevens, treasurer; and in answer to question 119, you state that you had an account in that book with James Neilson; are you correct in those answers?

Ans. No, I was not. On a reference to my cash-book, I find I had an account in said book with E. A. Stevens, treasurer, but had no account with James Neilson, but had an entry in said book, under the head of Incidental, of a receipt and payment for James Neilson; it was money that I had received for the sale of a barge to James Schott, belonging to the New Brunswick Co., May 28th, 1840, being $3,400 on account.

32. What do the said entries on your book in relation to said sum of $3,400 mean?

Ans. They mean that I was requested by James Neilson to receive this money from Schott on account of the barge sold; they mean that I received $3,400 for James Neilson, and that I paid the same to him.

33. How came James Neilson to be concerned in the transaction?

Ans. I do not know.

34. A. S. Neilson has $3,730 92 credited in his large cash-book, under date of June 1, 1840, for cash received from James Schott for barge Cayuga; does this credit refer to the same transaction above mentioned?

Ans. I cannot speak positively; but presume it does.

35. Does the account under head of E. A. Stevens, treasurer, contain anything in which the New Brunswick Co. is concerned?

Ans. No, it does not.

36. In answer to question 124, you state that you have no recollection of assisting Mr. Anderson in stating an account between H. R. Swan and the New Brunswick Co.; please examine the said statement, as contained on page 137 of day-book C, here present, and state whether you do, or do not, now recollect of giving such assistance?

Ans. I have no recollection at this time of doing so, though I might have done it, as Mr. Anderson often applied to me for advice in the transaction of his business; his office being in the same building with mine.

37. In answer to question 138, you state that the time the Swan's account was entered in her book before mentioned, was during the years 1840, 1841, and part of 1842; does it not also contain the accounts for 1839?

Ans. Yes, it does.

38. If, at any time, you paid money directly out as a disbursement for the New Brunswick Co., (other than the running expenses of the boat before named,) did or did not you return the voucher therefor to Mr. Anderson?

Ans. I returned the voucher always to Mr. Anderson, and it was entered in his book as an expense.

39. Have you had a full copy made of all entries contained in your cash-book, relating to the business of the New Brunswick Co.?

Ans. I have.

40. Are you ready to produce the same, if desired so to do?

Ans. I am.

[The defendants' counsel here refers to the complainant, and says, that as the witness has declined producing his entire cash-book, on account of its containing private matters, nowise concerning the New Brunswick Co., and is willing to produce a copy of all entries contained in said book relating to the said Company, he asked the complainant whether he will accept the witness's said proposition now?]

[The complainant, in the absence of his principal counsel, insists that the witness shall produce, before the master, the books of account kept by him, containing transactions relating to the business of the New Brunswick Co., and which he was commanded, by the subpœna to produce; and his refusal to do so, the complainant considers as a violation of the mandate of this court.]

The defendants' counsel thereupon asks the witness to produce said copy, and that the same may be marked as an exhibit in this cause; which I have accordingly marked as Exhibit No. 15, on part of defendants.

41. Does Exhibit No. 15, now produced, contain the copy you refer to in answer to cross-interrogatory 39?

Ans. It does.

42. To what does the account contained in said copy, under head of A. S. Neilson, treasurer of the New Brunswick Steamboat & Canal Transportation Co., for the year 1847, refer?

Ans. Principally to the refitting and enlargement of the steamboat Raritan.

43. Do the other entries in your cash-book, not contained in this

copy, have any reference to the business or funds of the New Brunswick Co.?

Ans. No; they have not.

44. Have you not had, at one time and another, a great deal to do with steamboats? and please state in what way.

Ans. Yes, I have; I have been clerk of a steamboat for a number of years; I should think from 1828 to 1832. I have had the agency of boats before my connection with the C. & A. Line, on the North river, receiving their funds and paying their bills, and attending to the fitting and repairs of boats; since my connection with the C. & A. R. R. Co., in 1832, or thereabouts, I have had the general agency of their boats in New York.

45. Is the balance of $14,400 21, at the end of the account under the head of New Brunswick Steamboat & Canal Transportation Co., the money that was lent to E. A. Stevens, on his note?

Ans. I cannot speak positively as to its being lent on his note; it was either on his, or the note of the C. & A. R. R. Co.

Direct Examination resumed.

Ques. 1. At the close of the direct examination you made a statement explanatory, in which you refer to moneys as received from "other sources;" state from what other sources you received such moneys.

Ans. I supposed, at first, that I had received it direct from the treasurer, A. S. Neilson, or had been reimbursed by him.

2. Were the said moneys so received from A. S. Neilson, treasurer, or from what source?

Ans. They were not received from him, but from funds already in hand.

3. From what sources had you funds of the New Brunswick Co. in hand, prior to receiving those from Decker and Schott, as before stated?

Ans. From no other source; I had no funds of theirs.

4. When you say, in your cross-examination, that Edwin A. Stevens never received any moneys of the New Brunswick Co., which were not accounted for, to your knowledge or belief, do you mean to say that you had knowledge of all the cash transactions of Mr. Stevens with said Company?

Ans. No, I do not; no farther than the transactions with me.

5. Were you in the habit of seeing the general monthly statements rendered to Anderson?

Ans. I usually saw them; not always.

6. From whom did he receive them?

Ans. I think from the several agents, Decker and others.

7. In answer to cross-question 29, you speak of an arrangement; state what arrangement, and to what business it referred.

Ans. I mean the arrangement between the New Brunswick Co.

and the C. & A. R. R. Co., for the transportation of their goods between New York and Philadelphia.

8. Did you ever know or see the terms of any arrangement other than the arrangement made in 1834 between said Companies?

Ans. I do not know that I have ever seen the arrangement for 1834, or any subsequent years.

Sept. 20, 1855.

(Signed) IRA BLISS.

Circuit Court of the United States, district of New Jersey.

JOHN D. HAGER
vs.
JOHN R. THOMPSON, and others. } On Bill in Equity.

Examination of witnesses before S. S. Morris, esq., master, New Brunswick, Sept. 13th, 1855.

Present, complainant and J. S. Blauvelt, for complainant; J. P. Bradley, for defendants.

LEWIS GOLDING, of Amboy.

Ques. 1. Have you been connected with the office of the collector of Perth Amboy; if so, when, and in what capacity?

Ans. I was inspector or deputy collector of the port of Perth Amboy nearly four years, ending in 1852.

2. While deputy collector, were you requested by the complainant in this cause to make an abstract from the custom-house books in relation to the vessels owned by the New Brunswick Steamboat and Canal Transportation Company?

Ans. Yes.

3. Did you make such abstract?

Ans. Yes.

4. A paper being shown to witness, now marked Exhibit K, on the part of the complainant, he is asked, is that the said abstract?

Ans. Yes.

5. Is the said abstract a true copy from the custom-house books?

Ans. Yes.

6. State what parties or officers connected with an incorporated company are required by law to obtain custom-house papers for vessels of such company. [Question objected to.]

Ans. The president or secretary of such companies.

7. In examining the custom-house books, whom did you find to be the officer of said company, taking out papers and making oath of the ownership of the vessels of said Company? [Question objected to.]

Ans. I find John D. Hager, as secretary of the New Brunswick Steamboat Canal Transportation Company, making the oath and taking out papers in the year 1840, and the license renewed in 1841, 1842, 1843, 1844, 1845 and 1846.

8. By what officer of said Company were the papers taken out after the year 1846?

Ans. A. S. Neilson, as secretary.

9. By what officer, or other person, were the papers taken out for the steamers Vulcan, Black Diamond, Anthracite and Ironsides? [Question objected to.]

Ans. They were taken out by R. F. Stockton in 1842, and continued in his name for 1843, 1844 and 1845; and by John D. Hager, secretary of said Company, in 1846.

10. Do the custom-house regulations consider the person taking oath of ownership of vessels as being the owner thereof, or as acting for the Company until a change is made to the contrary on the custom-house books? [Question objected to.]

Ans. Yes.

Cross-examined by Mr. Bradley.

Ques. 1. Were you ever engaged in the custom-house at any other time than the time you acted as inspector and deputy collector, as mentioned in your direct examination?

Ans. I was, as inspector of the customs, prior to my being deputy collector. I was also deputy collector several years before that.

2. You say that the abstract shown you was made by you, and that it is a true copy from the custom-house books; what portion of that paper is copied from the custom-house books?

Ans. It is all copied or abstracted from the books, except the memorandum in the right-hand lower corner.

3. Did you copy the same from some one place in the custom-house books, or did you copy the various items in the abstract from various places in the books?

Ans. From various places, running through the books.

4. Do you mean to say that you found those words and figures in the books?

Ans. I found, for example, of the first item, the words "steamer Vulcan, 137 tons and $\frac{46}{95}$ths, R. F. Stockton, as owner." The fact is, the paper is a mere abstract or table made by me from the custom-house books; it is not an exact copy.

5. Were not all the vessels named in that abstract enrolled and licensed for the coasting trade?

Ans. Yes.

6. How many papers does a vessel so enrolled and licensed take out and have?

Ans. They have two, the enrolment and license.

7. How often is the license required to be taken out?

Ans. Annually, and oftener if there is a change in the enrolment.

8. What is the rule as to changing the enrolment?

Ans. It remains unchanged unless there is a transfer of the ownership, or a change in the character of the vessel.

9. Whose business is it to get out a new enrolment, upon a change of ownership?

Ans. It is the business of the new owners.

10. What forms does the new owner have to go through to get a new enrolment?

Ans. He has to present his bill of sale to be recorded in the office, to take the oath of ownership, and to sign the enrolment and license bonds.

11. Who gets out the annual license?

Ans. The masters of the vessels.

12. I understand you to say that the papers of the steamers Vulcan, Black Diamond, Anthracite, and Ironsides, were taken out by R. F. Stockton, in 1842; did R. F. Stockton make any further oath of ownership, or take out any papers after that time for those vessels?

Ans. No; the captains renewed their licenses annually.

13. Does it not often occur, notwithstanding the rules, that the property in vessels changes hands without being brought to the notice of the office till some time afterwards?

Ans. Yes; until the captain or owner brings the bill of sale.

14. Did the complainant, Mr. Hager, take out any papers for any of the vessels mentioned in your abstract, (except the steamers,) after the year 1840?

Ans. I should presume not. They continued the same until 1847.

15. Did you not make the abstract, now produced, from the records of enrolments, the oaths of ownership, and the enrolment and license bonds, contained in the custom-house records of Perth Amboy?

Ans. I don't think I used the bonds; it was the enrolments and oaths of ownership.

16. When you speak of the ownership and oaths of ownership, &c., referred to, do you speak from recollection or from the contents of this paper?

Ans. From the contents of the paper; I recollect some of the facts; others I can't recollect, except from the paper.

17. What facts do you recollect?

Ans. I was not in the custom-house at the time. I took these things from the books, and I mean I can recollect that some of these things were in the books, independent of the paper.

18. When a secretary of a company appeared at the collector's office, to take out papers for vessels belonging to the Company, what evidence did you require of his being such secretary?

Ans. In relation to this Company, I don't know that I required anything but the affidavit of the secretary.

19. Were you in the collector's office at either of the dates mentioned in the abstract, when Mr. Hager took out papers?

Ans. No.

20. Then you have no personal knowledge on the subject?

Ans. No, not in relation to his taking out the papers.

The defendants' counsel now objects to the said paper or abstract as evidence in this cause.

Direct Examination resumed.

Ques. 1. While you transacted the custom-house business, did Mr. Hager, the complainant, take the oath of ownership on behalf of said Company?

Ans. No.

2. By your examination of the custom-house books, did you find any other secretary of the New Brunswick Steamboat and Canal Transportation Co. taking oath of ownership of vessels of said Company, from 1840 to 1846, inclusive, than Mr. Hager? [Question objected to.]

Ans. No.

3. Are you certain that Mr. Hager's name is recorded in the custom-house books, as secretary of the said Company, from 1840 to 1847? [Question objected to.]

Ans. Yes.

Cross-examined.

Ques. 1. Is his name so recorded in any other way than as before explained on this examination?

Ans. No.

(Signed) LEWIS GOLDING.

October 30th, 1855.

Circuit Court of the United States, district of New Jersey.

JOHN D. HAGER, Complainant, vs. JOHN R. THOMPSON and others, Defendants. } On Bill, &c.—October 30th, 1855.

Examination of Witnesses before S. S. Morris, Esq., Master.

Present, Hager, complainant, and Blauvelt, counsel of comp't; Bradley for defendants.

RICHARD F. LOPER.

Ques. 1. Have you been in the employment of the New Brunswick Steamboat and Canal Transportation Co., (which Company will hereafter, in this examination, be called the New Brunswick Co.)? if so, state in what business.

Ans. I have been in the employ of the Company, as agent of

the freighting business, between New York and Philadelphia, by way of the Delaware and Raritan canal.

2. State the names of the lines by which such business was carried on, when commenced, and in what capacity you did such business.

Ans. The Merchants' and Swiftsure Lines—I cannot say when commenced—as agent.

3. While such agent, had you connection with any other person in transacting the business of said lines?

Ans. William M. Baird was my partner in business.

4. Was Mr. Baird such partner during the whole time you transacted said business?

Ans. He was.

5. Can you state about the commencement and ending of the agency of yourself and Mr. Baird in said business?

Ans. I cannot tell the year I commenced; it ended the year of the declaration of war with Mexico; I then left the firm; I think the agency commenced about 4 years previous.

6. Are you certain that the business of the Merchants' and Swiftsure Lines was not transacted by yourself at Philadelphia, independent of any connection with William M. Baird?

Ans. William M. Baird was my partner during the whole term of my agency.

7. Upon what terms did Loper and Baird conduct said business for the New Brunswick Co.?

Ans. We done it on commission.

8. State the amount of such commission generally.

Ans. 5 per cent. on the gross amount, out and in—that is, 5 per cent. out for all the freight that left Philadelphia in our lines, and 5 per cent. in for all the freight that came to Philadelphia from New York, and way-freights, in the same lines.

9. Did you receive from the New Brunswick Co., at any time, any other compensation than such per centage for any business transacted for said Company?

Ans. We did.

10. State what it was.

Ans. We received all our labor bills for loading and unloading goods, our stationery, our advertising bills, custom-house fees on the boats, and all incidental expenses, except repairs and outfits and stores for the boats, which were furnished by the New Brunswick Co.

11. Did either R. F. Loper, or Loper & Baird, receive from the New Brunswick Co. any compensation other than that connected with the Merchants' and Swiftsure Lines?

Ans. I don't know that we did. If we did, it was some expense incurred on the line.

12. Did R. F. Loper receive any other compensation, or other-

wise, from said Company, of any transactions not connected with the business of said lines?

Ans. I cannot remember whether I did or not; nothing of any moment, I know.

13. In what way did R. F. Loper and William M. Baird receive moneys due from the New Brunswick Co. in transacting the Merchants' and Swiftsure Lines' business?

Ans. We made up our accounts of the freighting business monthly; and if we made any money, we deducted our commissions and expenses therefrom. If we did not make our expenses, we drew for the deficiency on the Company. Sometimes we drew by order on Mr. Neilson, and sometimes he sent us a check. The three summer months we generally lost money, and generally in December.

14. Were your monthly accounts rendered for settlement with the New Brunswick Co.; if so, when and where?

Ans. They were rendered on the 2d Monday of every month during the canal season, to what I supposed to be the Company, at Bordentown.

15. Was it during the whole time of your agency so done?

Ans. I think it was.

16. Did such monthly accounts contain an abstract or detailed statement of the receipts and disbursements of the business of said lines for the previous month?

Ans. It contained an account current of each month's freighting business, made up from the manifests of each boat, and the name of each boat upon the manifest. Our expenses were contained on the other side, and the balance struck.

17. In what form was that account current presented at the settlements; in a book, or otherwise?

Ans. Otherwise, on sheets of paper.

18. From what were these accounts current made up?

Ans. From the way-bills and current expenses. The way-bills sewed together make the manifest book.

19. Were the way-bills and manifests one and the same thing?

Ans. Yes; they were always called manifests, because the boats enter and clear by them at the custom-house.

20. Were these manifests made up into a book form, and so kept?

Ans. They were sewed together as fast as they were copied, or bills made out by them, and delivered to the Company to prove our account correct by, when settled monthly. This was the last I saw of them.

21. You spoke of expenses for stationery charged in your account current—what was that stationery for?

Ans. Manifests, bills of lading, and paper to make out our freight bills on, pens and ink.

22. Did it include all the books and stationery used in the office

while you transacted the business of said lines for the New Brunswick Company?

Ans. No further than the New Brunswick Co. was concerned; we had other business.

23. Did it include the books and stationery used for the New Brunswick Co. in transacting the business of the Merchants' and Swiftsure Lines?

Ans. It included, sir, the articles I have already named. I don't think we had any books, except those that I have named, which were made up by the manifests. I never kept any books for the Company. I attended to the out-door business entirely.

24. Was there a book called the entry-book kept in the office of the Merchants' and Swiftsure Lines by Mr. Baird, or your clerks, while transacting the business of said lines for the New Brunswick Co.?

Ans. There was a manifest book, which might be called an entry book, in which the goods were entered as the ticket was brought in from the receiving clerk on the wharf, from which the bill of lading was made out for the shipper; that was the only book, that I know of, that was kept by the clerks for the Company.

25. Did Mr. Baird, or the clerks in the office, keep any other book relative to any moneys received or paid out, of the results of the monthly settlements of the business of the lines, to any person receiving the same for said Company?

Ans. Not that I know of, for the Company, because our vouchers were as so much money for us. If we made a charge for anything without the voucher, it would not be allowed.

26. Did they keep any book relating to the business of the lines other than the book named, for the Company, or not?

Ans. I did not.

27. Did Mr. Baird, or his clerks, do so?

Ans. The collector did so for his own guidance, in collecting, not for the Company.

28. After the monthly settlements, to whom did Loper & Baird pay the balances ascertained to be due from them for the previous months' business?

Ans. The most was paid by draft from Mr. Neilson. I can't remember who else.

29. Upon whom were Mr. Neilson's drafts drawn?

Ans. Upon, I presume, Loper & Baird.

30. Were any drawn upon R. F. Loper?

Ans. There might have been, but I don't remember.

31. To whom were said drafts payable?

Ans. I don't know; it is so long I don't remember.

32. Were you the person who paid them; if not, who was?

Ans. I don't remember that I ever paid one, as I did no in-door business.

33. As one of the firm, have you understood that said drafts were paid to William H. Gatzmer? [Question objected to.]

Ans. I never heard that one of them was paid to William H. Gatzmer, until Mr. Hager told me so to-day.

34. While you transacted the said business for the New Brunswick Co., what connection had Samuel Thomson with said lines?

Ans. He was placed in our office by the New Brunswick Co. to see that the business was done in a faithful manner. He was no clerk of ours, nor under no pay by us.

35. What books did Mr. Thomson keep, if any, while in your office?

Ans. I am not positive that he kept any; but he had a supervision over all the freighting business of the lines.

36. If he kept any books while so employed, for whom would he have kept them?

Ans. He would have kept none for Loper & Baird; and if he kept any, I presume he would have kept them for his employers.

37. Did you, or Mr. Baird, generally attend the monthly settlements at Bordentown?

Ans. I occasionally attended; but most of the time, Mr. Baird attended.

38. Did you see Sam'l Thomson at the settlements when you attended them?

Ans. Yes, sir.

39. What brought him there; can you say what business he came there to settle?

Ans. The railroad cars brought him there. He did assist in examining our vouchers of our freight accounts.

40. Have you seen or known of a book, kept by Samuel Thomson, relating to the freighting business of said lines, called the joint account-book?

Ans. Not while I was agent of the Merchants' and Swiftsure Lines.

41. Could Mr. Thomson have kept such a book, in the office of Loper & Baird, without your knowing it?

Ans. Yes, for he kept his own private desk under lock and key, and might have kept a dozen set of books, and I not have known their contents; as his desk was private. I could not open it.

42. Had R. F. Loper, or Loper & Baird, anything to do with the business of the Winter Line?

Ans. Not as connected with the New Brunswick Company. We made arrangements with Edwin A. Stevens and Benjamin Fish, as agents of the Railroad Company, to run the line over the railroad.

43. With whom did you settle the business of the Winter Line, and how frequently?

Ans. We settled, I believe, with Mr. Freeman, for the winter business, in the spring; we made one settlement.

44. Were all your expenses connected with the Winter Line accounted for to you, in your settlements with Mr. Freeman, as far as you know?

Ans. I don't know anything about it; it didn't make the settlement; Mr. Baird made the settlements.

45. It is your understanding that the New Brunswick Co. had nothing to do with the business of the Winter Line, so far as you were concerned?

Ans. It is to the best of my knowledge and belief.

Adjourned to Thursday, November 1st, 1855.

46. Can you state what disposition was made of the manifest books kept by Loper & Baird as agents of the New Brunswick Co.?

Ans. I was informed by my partner, Mr. Baird, that the commissioners, who met in Bordentown some years since, sent for them, and took all the books belonging to the New Brunswick Co.; and when I applied for the books to bring up here, according to my subpœna, my former partner, Mr. Baird, informed me they never had been returned.

47. Are you satisfied that all the claims of R. F. Loper against the New Brunswick Co. exceeding $1,000 in amount were accounted for to you as charged in the current monthly accounts, rendered at the settlements?

Ans. No, sir, they were not.

48. What other moneys, material in amount, were paid to you by the New Brunswick Co., and for what business?

Ans. The steamer Anthracite sunk in the river near Bristol. The Company furnished Loper & Baird money, between $25,000 and $30,000, to pay the damage on her cargo. The barge Whale, Captain Baldwin, was sunk on the bar opposite Philadelphia. I was aboard of her 7 days and 7 nights, on her upper and lower decks, as the water rose and fell, saving her cargo, or trying to do so. The Company paid me for the expenses of saving the cargo, and for my extra exertions therein, between $1,000 and $2,000; I can't remember the amount. I think I gave Mr. Gatzmer a receipt for my extra services, for superintending the business.

49. About what years were said vessels sunk?

Ans. I cannot say, as all those questions are answered by memory; and as I have no books or papers, to refresh my memory by.

50. Do you think it was between 1845 and 1850?

Ans. It was before war was declared with Mexico, because then my connection with the business ceased.

51. State, as near as you can, how long it was before your agency ceased, that these vessels sank?

Ans. I cannot say, sir, whether it was one, two, or three years.

52. When moneys were advanced on goods for freight, before received by the lines for transportation, in what way was the same re-imbursed such agents?

Ans. When we received goods from parties, where expenses were to be paid upon them, the expenses so paid were entered in a separate column made for that purpose on the manifest. The expenses were charged opposite the goods which they were paid on; the agents in Philadelphia sent the manifest to the agents in New York; the agents in New York collected the expenses, and accounted to the agents in Philadelphia for the same. All expenses so paid were never charged or credited to the New Brunswick Co., as we had no commission for advancing or collecting this money.

53. Did the same appear in the monthly accounts, rendered at the settlements?

Ans. They appeared on the manifests, but not on the account current; that is, to the best of my recollection.

Cross-examined by J. P. Bradley.

Qu. 1. In Mr. Gatzmer's account with the New Brunswick Co., in the year 1843, he has charged for the sum of $1,615 46 as paid by him to you on behalf of the Company for settlement of accounts, or for some matter arising in the year 1842. Can you now state what that sum was paid to you for, or on what account?

Ans. I cannot, sir. It might be in connection with the Whale, or something else relating to the business of the Company.

2. If Mr. Freeman was acting as agent of the New Brunswick Co., when you settled the Winter Line with him, was not said Company interested in said line?

Ans. Mr. Freeman might have acted as agent of the R. R. Co. and the New Brunswick Co. both at the same time; that I know nothing about. In making the arrangement with Mr. Stevens and Mr. Fish, they did not tell me on what Company's account the line was to be run; but as it was on the R. R., I supposed it was on the R. R. account.

3. How long after the commencement of your agency was it that the Anthracite and Whale sank, as you have mentioned?

Ans. I cannot say. My impression is, about four years.

4. So far as you know, were the earnings of the lines conducted by you, for the New Brunswick Co., faithfully rendered and accounted for to them?

Ans. To the best of my knowledge and belief, they were.

5. Were any expenses ever charged to the business, or to the Company, that had not been actually incurred?

Ans. Never, that came under my knowledge.

6. Were not the officers of the Company, so far as your observation went, careful of the interests of the Company?

Ans. Yes, sir, more so than any other set of men I ever done business with.

Direct Examination resumed by Mr. Hager.

Qu. 1. You say it is your impression that it was about 4 years after the commencement of your agency, that the Anthracite and barge Whale sank. State your impression as to the time of the commencement of your agency for said Companies.

Ans. I cannot say. My impression is, about 1839 or 1840; but I cannot say.

Nov. 1, 1855.

(Signed) R. F. LOPER.

Lawrence Fisher's Testimony.

Present as before.

New Brunswick, Nov. 1, 1855.

LAWRENCE FISHER.

Qu. 1. Was you a stockholder of the New Brunswick Steamboat and Canal Transportation Co.; if so, how long?

Ans. I began in 1830, and was a stockholder until 1848. I think in February, 1848, I made the arrangement with Col. Neilson to take my stock.

2. To whom did you finally sell your stock in said Company? [Question objected to.]

Ans. Well sir, I think to Commodore Stockton, E. A. Stevens, and to James Neilson. Those were the gentlemen on my mind, who gave me their obligation for my stock. That was not done till 1849.

3. About what period of 1849 did you receive the obligations of the persons named for the sale of your stock?

Ans. It does seem to me, sir, that it was in the month of July or August.

4. Prior to that time, did you make efforts to sell your stock; if so, to whom and when?

Ans. I never made any effort to sell my stock after my conversation with James Neilson. Prior to that I did; I offered to sell it to Edwin A. Stevens; I endeavored to do so in the year 1846, and also in 1847.

5. Did you see Edwin A. Stevens, in company with other stockholders of said Company, at Bordentown, in reference to the Company's affairs; if so, about what time?

Ans. I did, sir; I think it was January, 1846, in the early part of the month.

6. What other stockholders went with you to see Mr. Stevens at that time?

Ans. Mr. Miles C. Smith, James Bishop, John Hatfield, Isaac Fisher, John D. Hager, and myself.

7. Were all those persons stockholders from the commencement of the Company, and before Mr. Stevens and his associates had any interest therein?

Ans. They were all, except James Bishop, who represented the stock of his father, James Bishop the elder, who was an original stockholder.

8. How many shares did those persons there present own at that time in said Company?

Ans. 36.

9. How many shares of the first stockholders was not represented at that meeting?

Ans. It strikes me, 4.

10. Did you call upon any other director of said company at that time in reference to its business, besides Edwin A. Stevens?

Ans. None but Mr. Stevens.

11. What was the object of those gentlemen calling upon Mr. Stevens at that time? [Question objected to.]

Ans. Their object was to see Mr. Stevens, to ascertain from him the value and worth of the stock, and to ascertain from Mr. Stevens how we could dispose, and what had been done; what had been the earnings of the Company; and I think there was a request made of Mr. Stevens to see the books of the Company.

12. What did Mr. Stevens say to those gentlemen respecting their wishes to see the books and dispose of their stocks?

Ans. Mr. Stevens refused showing the books; he said it was not his way of doing business; that he done his business [with] a close corporation; and if he could not do it so he would not do it all; he would have nothing to do with the concern; what I am saying now is relative to the Napoleon Company; I mean the New Brunswick Steamboat and Canal Transportation Company.

13. Do you mean to say that Mr. Stevens said, at that time, that he managed the Company as a close corporation? [Question objected to, as leading and improper.]

Ans. Yes.

14. How long a time did the interview between Mr. Stevens and those persons last?

Ans. I think about 2 hours; perhaps longer; perhaps not so long.

15. What was the general subject of conversation during that interview between Mr. Stevens and those persons; did it relate to the business of the Company, or other matters?

Ans. I heard nothing but the business of the Company, that I now remember.

16. Were Mr. Stevens's views approved of by those persons, or was there a difference of opinion on the subject?

Ans. I did not hear any difference of opinion; none of the gentlemen who went with me approved of what Mr. Stevens said, that I know of.

17. Do you think that either of the gentlemen who met there with you to ascertain the affairs of the Company, approved of Mr. Stevens's managing the Company as a close corporation? [Question objected to.]

Ans. I think they did not.

18. Did those persons, at that time, accomplish anything relative to the value of their stock?

Ans. They had a promise of a something.

19. What was it?

Ans. I think after the interview was pretty well got along with, the question was asked Mr. Stevens if he would fix or put a price, what he thought the stock was worth, or the property; the stock, I think; Mr. Stevens replied that he could, and that he would; and he would do it, I think he said, if he knew himself; he would do it conscientiously; I know he said this: "If I know myself, I will."

20. Who was the person that asked Mr. Stevens if he would fix a price on the stock?

Ans. I think it was John D. Hager or James Bishop; it was one or the other of them, I think.

21. Was it understood that Mr. Stevens should make an expose of the Company's affairs, when he fixed the price of said stock, or was he to make a price without such expose?

Ans. I am under the impression that Mr. Stevens was to give us the value of the property; I don't know that there was any expose about it.

22. Did Mr. Stevens comply with his promise?

Ans. He did.

23. In what way was it made known to those gentlemen, and how soon after that interview?

Ans. By letter, some three months afterwards.

24. Did you see the letter sent by Mr. Stevens to them?

Ans. I did.

25. Exhibit I on the part of the complainant being handed to witness, he is asked, is that the letter from Mr. Stevens referred to?

Ans. Yes.

26. Was there any consultation among those persons, after receiving that letter, respecting it?

Ans. There was.

27. Was any conclusion agreed upon as to selling their stock at that price to Mr. Stevens or the Company? [Question objected to.]

Ans. I think there was.

28. Did you endeavor to sell your stock at that price? [Question objected to.]

Ans. I did.

29. Did you sell it that price? [Question objected to.]

Ans. I did not.

30. What other stockholders, if any, sold at that price? [Question objected to.]

Ans. James Bishop and Frederick Richmond sold their stock at that price; I mean to say the price that Mr. Stevens fixed by his letter.

31. Did Mr. Hager make any effort, to your knowledge, to sell his stock at the same price? [Question objected to.]

Ans. He did, sir.

32. To whom did you offer to sell your stock at that price? [Question objected to.]

Ans. E. A. Stevens.

33. How frequently? [Question objected to.]

Ans. Pretty often; I suppose I offered it to Mr. Stevens 12 times, more or less.

34. Was there any other stockholder with you at such times, who wished to sell at that price? [Question objected to.]

Ans. Almost invariably Mr. Hager was with me.

35. Did Mr. Stevens assign any reason why he did not purchase your stock and Mr. Hager's stock?

Ans. After several interviews with Mr. Stevens, he then stated that the property had been estimated too high, and that there must be another valuation put on to the property, and that must take place before he could give us any answer about buying, and that that he would have done as quick as he could, and I think he said it would take about 3 weeks, or something like that; and when that time expired we hunted up Mr. Stevens again, but got no satisfaction until January, 1847, when I saw him at Barclay street, New York, at his brother's house.

36. Did Mr. Stevens, at that time, name a price by which he would purchase your stock and Mr. Hager's? [Question objected to.]

Ans. Mr. Stevens told me when I met him at his brother's house; he apologized for not giving me an answer; he said he had ascertained the worth of the stock, and that it had proved to be worth $1,010 a share.

37. Did you offer to sell at that price to Mr. Stevens?

Ans. I did not, then; I did not like the price; he said to me he would give me $1,010 a share for my stock, or he would let me have $5,000, and take my stock as collateral security. I then told him I would take a few days to consider on to it, and at that we parted. I took some time to consider on to it; I went to New York, found Mr. Stevens at the Astor House; I had an interview with

him; I told him I had come to sell him my stock at $1,010 a share; he said he would not give it to me; I then asked him for $5,000, and to take my stock as collateral security, as he promised me; he said that he wouldn't do it; that he meant to close the concern in a short time, and then I would stand as good a chance as anybody; and then I left him.

38. When Mr. Stevens named the price of $1,010 per share, at his brother's house, was the complainant present?

Ans. Not the first time he named it to me, he wasn't.

39. Did you see him there during the day?

Ans. Yes.

40. What passed between him and Mr. Stevens about that price for said stock?

Ans. The complainant demurred a good deal, found a good deal of fault with it, and said he was ashamed to go home; that he would not take a bone thrown out to him; others got $1,151 for their stock, while he was offered only $1,010.

41. How soon after that did the complainant commence a suit against Mr. Stevens and the Company?

Ans. I think the complainant told me when we came out of Mr. Stevens's, that he meant to go to Trenton Monday following, and I believe he went and commenced a suit.

42. Who was the secretary of the Company from the commencement to that time?

Ans. John D. Hager.

43. Were the stockholders of the Company called together for an election of directors each year; have you seen any notice in the New Brunswick newspapers of such yearly calls?

Ans. I have; they were always notified, I think, in the New Brunswick papers. A call was always made, more particularly in the Fredonian. I always read the Fredonian. I have heard Mr. Neilson—I think James Neilson—say to complainant, "John, it is time to advertise for a meeting."

44. Have you lately seen the yearly calls, signed by the complainant as secretary of said Company, for election of directors, in the Fredonian newspaper?

Ans. Yes.

45. Do you remember the years in which the said calls were made by the complainant as secretary of said Company?

Ans. I think that I saw the Fredonian where he was secretary of the New Brunswick Co., as late as May, 1846. I saw it from 1840, or 1841, down to 1846, every year.

46. Were you in the habit of attending the yearly meetings of said Company; if so, for how many years?

Ans. I think from about the commencement; that was 1830 to 1837.

47. Did you attend the meeting of the Company, at Spotswood, in 1838?

Ans. I did attend a meeting at Spotswood.

48. Did you attend the meetings after that time?

Ans. No, sir.

49. Why not?

Ans. I did not know where they was.

50. During the year 1847, had you any conversation with James Neilson, a director of said Company, respecting the suit of the complainant?

Ans. I think I had.

51. Where and when did you converse with Mr. Neilson about it?

Ans. I don't know that I can particularize any time. I know we had frequent conversations.

52. Did James Neilson, at any time, give you a paper for the complainant to sign, if he wished, in reference to the suit?

Ans. I think so.

53. State what you know about it.

Ans. This paper, that I think I received from James Neilson, read thus—stating that Mr. Hager had done wrongs to Mr. E. A. Stevens, and that paper requested Mr. Hager to take that back; that, I think, was the principal part of it.

54. To whom was the paper directed? [Question objected to.]

Ans. I think to me.

55. Was the paper intended for Mr. Hager to sign, or what was it? [Question objected to.]

Ans. Yes, that was the intention of it.

56. What was you requested to do with it?

Ans. To give it to Mr. Hager.

57. For what purpose?

Ans. To have Mr. Hager sign it.

58. Did he sign it?

Ans. No.

59. Did you hand the paper to Mr. Hager?

Ans. I did.

60. What reasons did he give for not signing it?

Ans. I don't remember the reason he gave, exactly, but I remember one thing; when I first gave it to him, he looked at it, and would not take it, and referred it back to me.

61. Did he take it from you, finally?

Ans. He did; I requested him to do so.

62. Did you see the paper after Mr. Hager took it? if so, state what occurred between you. [Question objected to.]

Ans. I saw the paper; I went after the paper by request of A. S. Neilson; Mr. Hager gave me the paper; he would not sign it.

63. What did you do with it?

Ans. I think I gave it to A. S. Neilson.

64. You stated that you had a conversation with James Neilson

in February, 1848, relative to the sale of your stock; how soon after that time did you transfer your stock, and to whom did you transfer it? [Question objected to.]

Adjourned to Friday, Nov. 2d.

Ans. It was about July, 1849. I think it was transferred to the same gentlemen who gave me their obligation, or, in other words, to the Company.

65. What price did you receive from them for your stock, and did you eventually receive the money at that price? [Ques. objected to.]

Ans. I received $1,445 per share, and received the money therefor.

66. How many shares did you sell and were paid for, at that price?

Ans. 6 shares and $\frac{2}{3}$ds of a share.

67. Were they the whole number of shares you held in said Company?

Ans. Yes.

68. You stated that you made an arrangement with James Neilson, in February, 1848, for the sale of your stock; and you also stated that you received the payment therefor about the month of July, 1849, and then transferred it; why were you not paid for your stock before? [Question objected to, as irrelevant.]

Ans. Because that Mr. Neilson did not comply till then with what he told me he would do.

69. Did you make any effort to sell your stock during the interval? [Question objected to.]

Ans. I did not.

70. Did you make any effort to get your money for the sale of your stock from February, 1848, to July, 1849? [Question objected to.]

Ans. I don't know that I made any effort to get my money, because the stock was not transferred. I had the promise of the money between that time and the first of May—I mean from Feb., 1848, to the 1st of May following.

71. Did you try to complete the final sale of your stock, and get the purchase money therefor, after the month of May, 1848, to July, 1849? [Question objected to.]

Ans. I did.

72. State in what way. [Question objected to.]

Ans. When the 1st of May came, I did not get my money—made no transfer then. I spoke to James Neilson on the subject, and I think he told me something about the meeting of the Company; I don't know what it was; it was, however, relative to my stock. I don't know how often I had interviews with him about it. The last interview I had with James Neilson, about my stock,

he told me I must come to Trenton; there was to be a meeting there of the Company. I went; I met E. A. Stevens, James Neilson, John R. Thomson, Richard Stockton, and my errand was to close the sale of my stock, as promised by Mr. Neilson. There did not appear to be any great difference about it—the sticking point was, they wished me to share the loss of the Raritan, which had been burnt in the mean time. I wouldn't do it, because I had honorably sold that stock to James Neilson before the steamboat was burnt. I think I left the room then, and Richard Stockton followed me, and I think that Richard Stockton there talked to me perhaps an hour and a half, or two hours, about the sale of my stock. He wanted to know what words Colonel Neilson had used when he bargained for my stock. I told him the conversation which took place between James Neilson and myself; I told him that Col. Neilson had told me that I should have as much for my stock as any man got, and I think about there we parted. James Neilson told us to go home; that he thought it would be all right. We went home. He came home the next day. We went to see him. He told us it was all right. This was the winter of 1848–'9. That went along so till about July; then the papers were executed and I got my pay.

73. What was the the amount per share which they wanted you to throw off on account of the loss of the Raritan?

Ans. It was $200 a share.

74. Did they want you to throw off anything else? [Qu. objected to.]

Ans. Not that I remember of.

75. You stated that "we went home;" who do you mean by "we"? [Question objected to.]

Ans. I mean my brother and brother-in-law, Isaac Fisher and John Hatfield.

76. Did Mr. Hatfield sell his stock at that time to those gentlemen? [Question objected to.]

Ans. Just as I did, exactly.

77. How came it about that you bargained with James Neilson for the sale of your stock at $1,445 per share, when you had previously offered the same stock to E. A. Stevens for $1,010 per share? [Question objection to.]

Ans. Mr. E. A. Stevens sent word to me that the stock was worth that—he would give that for it.

78. Who did he send word to you by?

Ans. Isaac Fisher.

79. How long was that before you bargained with James Neilson? [Question objected to.]

Ans. It might have been a month, more or less. It might have been longer. I don't recollect about that. My interview with Mr. Neilson was late in February.

80. Were the obligations you received from those persons, for the sale of your stock, paid when due? [Question objected to.]

Ans. I think 2,000 or more dollars was paid when due; a new obligation was given for the balance, by an understanding with James Neilson.

81. Who gave the new obligation? [Question objected to.]

Ans. I think I remember John R. Thomson on to it; and I declare I don't recollect any others.

82. Did you ever threaten either of the directors of the New Brunswick Co. with commencing a law-suit about your interest in the Company? [Question objected to.]

Ans. No.

Cross-examined by Mr. Bradley.

Ques. 1. Were you not engaged for many years in the service of the Company?

Ans. I was.

2. How long, and in what capacity?

Ans. From 1831 to 1849, as pilot of the steamboat on the Raritan.

3. When was the steamer Raritan burnt?

Ans. In March, 1848.

4. In treating with Mr. Stevens, and other officers of the Company, in reference to the sale of your stock, from 1846, when you first called on Mr. Stevens, till you made the bargain with Col. Neilson, did not you and Hager and others stand together in the matter?

Ans. I don't know that we stood together, any more than we were all anxious to sell our stock.

5. Was there not an understanding that you were to have whatever Hager got—I mean before his settlement was actually completed?

Ans. No; I had no understanding with any living soul but James Neilson.

6. How soon after Hager had settled was it that your brother Isaac brought word to you, from Mr. Stevens, that your stock was worth $1,445 a share?

Ans. From the time I heard that a settlement was going on at Princeton basin, between Com. Stockton and Mr. Hager, to the time that Isaac Fisher fetched this word from Mr. Stevens, it might have been 3 days; but I don't think it was.

7. Where did he see Mr. Stevens?

Ans. At Robert L. Stevens's house, in New York.

8. Had you seen Mr. Stevens between Hager's settlement and the time Captain Isaac so called on him in New York?

Ans. No; I was in New Brunswick at that time.

9. Did Mr. Stevens send this word by Isaac verbally, or in writing?

Ans. Verbally.

10. Can you, at this late day, remember the words reported to you by Captain Isaac on that occasion?

Ans. I may not word it exactly as he did, but I give you the substance.

11. Did he say that that was what they had fixed the value of Hager's stock at?

Ans. I understood him so to say.

12. Who was captain of the steamboat?

Ans. Isaac Fisher was captain of the Napoleon and the Raritan.

13. How many shares of stock was there in the Company?

Ans 200.

14. Who elected the officers of the Company, president and secretary?

Ans. I think the stockholders done it, at first, before Mr. Stevens got the control.

15. How many shares did Mr. Stevens, or all the Stevenses, own?

Ans. I don't think I can answer that question. I don't know.

16. Did not Mr. Hager have in his possession the minute-book of the Company after he ceased to be recognised as secretary?

Ans. It strikes me that the book of minutes was asked for by Miles C. Smith, the president of the Company. He received it, I think.

17. Did he receive the original book, or a copy of it?

Ans. I know nothing but the original book.

18. Have you not seen in Mr. Hager's possession the minute-book of the Company, or a copy thereof, since he commenced his suit against the Company?

Ans. I positively don't know that I have; I have no recollection of seeing it.

19. Have you not heard him say that he kept back, in his possession, the minute-book, or a copy of it, or something to that effect?

Ans. I think I have.

20. What have you heard him say on that subject?

Ans. I couldn't say that I ever heard him say anything in particular; I think I have heard him say that he kept a copy of it, or a part of it.

21. Did the stockholders hold a meeting and elect directors in the year 1840, or any of the intermediate years between that time and 1846?

Ans. I don't know. Those are meetings that I never attended; they were generally held in the day-time, when I was always away.

22. How do you know that John D. Hager was secretary of the Company from 1840 to 1846?

Ans. I saw it so recorded in the Fredonian newspaper, in the notices to which I have referred.

23. You said you called on Mr. Stevens on one occasion, and offered to take $1,010 a share for your stock; was that before, or after, Hager had commenced his suit at Trenton?

Ans. I am unable to answer that question.

24. I refer to the time when Mr. Stevens said he would close the concern in a short time. Was that before or after Hager had commenced his suit?

Ans. I can't tell.

25. In answer to question 12, on the direct examination, did you not first use the words, "with a close corporation," instead of "as a close corporation?"

Ans. I did.

26. Did not Mr. Hager, after the adjournment, call your attention to that expression, and request you to alter it?

Ans. Mr. Hager spoke of the question, and spoke of the interview with Mr. Stevens. Don't you remember, says he, Captain Low, what Mr. Stevens said? Now remember. Don't you recollect that he said he didn't do his business with, but as? and I took it into consideration and thought of it seriously, and came to the conclusion that that was the word; and I had it altered to-day on reading the examination.

27. In that interview with Mr. Stevens, did not Mr. Stevens have the idea that the persons calling on him questioned his integrity; and did not considerable heat arise between him and them in consequence?

Ans. Mr. Stevens seemed to talk in pretty considerable earnest.

28. At what time did Mr. Hager, and those associated with him, commence to get up an opposition line between New Brunswick and New York?

Ans. In the spring of 1847, I think.

Direct Examination resumed.

Ques. 1. At the interview with Mr. Stevens at Bordentown, in January, 1846, did you, at any time during that day, hear any charge or assertion made against Mr. Stevens, or his integrity, or anything affecting his private character?

Ans. No, sir.

Nov. 2d, 1855.

(Signed) LAWRENCE FISHER.

Adjourned to Tuesday, Nov. 20, at New Brunswick, 11 o'clock a. m.

Richard Stockton's Testimony.

Present as before.

New Brunswick, October 31, 1855.

RICHARD STOCKTON being called upon to be sworn as a witness in

the cause, on the part of the complainant, the defendants' counsel objects to his being sworn, and protests against the right of the complainant to examine him as a witness.

The complainant states, that by an order made by his honor Judge Dickerson, one of the judges of this court, he was permitted to examine Richard Stockton, one of the defendants in this cause, as a witness in said cause.

The defendants' counsel says, "I know that."

RICHARD STOCKTON affirmed.

Ques. 1. Was you present at a settlement made between the complainant and Commodore Stockton, at Princeton basin, January 13th, 1848?

Ans. I was there part of the time, when Commodore Stockton met Mr. Hager at Princeton basin.

2. Do you refer to the time of the settlement for the purchase of complainant's stock?

Ans. I heard Mr. Hager agree to sell his stock on that occasion.

3. Can you state what books of the New Brunswick Steamboat and Canal Transportation Co., (which Company will be called hereafter in this examination the New Brunswick Co.,) were produced on that occasion?

Ans. The secretary and book-keeper of the Company were both there, and, I believe, produced the books kept by them.

4. What book-keeper do you refer to?

Ans. Wm. T. Anderson.

5. Were you in the room at the time of the closing of the settlement between Commodore Stockton and the complainant?

Ans. I heard what I supposed to be the close of the settlement.

6. State what you heard relative thereto.

Ans. Mr. Hager said he was perfectly satisfied with all the accounts of the Company, except certain items which Commodore Stockton, at that time, could not explain, from his want of knowledge of the books; but Mr. Hager said, if Commodore Stockton would agree to examine those items, he, Hager, would leave their correctness to be decided upon by said Commodore Stockton; and if Commodore Stockton thought they were proper entries in the books, after an examination of said entries, he, Hager, promised, upon his honor, that he would never give any more trouble with regard to them; upon which Commodore Stockton agreed to pay for the stock of said Hager.

7. In what way was the value of the complainant's stock ascertained?

Ans. A list of the property of the Company was produced, and a valuation of each item agreed upon between said Commodore Stockton and said Hager.

8. Was there anything else, besides the valuation of the pro-

perty, comprehended in the aggregate amounts by which the complainant's stock was sold?

Ans. I cannot now recall the whole of the list, but I think the balance of money on hand, as shown by the books, was included; and I also distinctly remember, that, by an error of Commodore Stockton, the capital of the Company was placed in the list, and the value of the boats and other property of the Company, which had been purchased with said capital when it was paid in, was also added, which gave a false value to the stock by the amount of said capital—namely, $50,000, which should have been deducted from the aggregate amount of said list so formed.

9. State the aggregate amount of such valuation, including said $50,000.

Ans. I do not remember what it was.

10. Had you a list of the assets of the Company, as ascertained at said settlement?

Ans. I had.

11. Did you return to Princeton after the close of the settlement?

Ans. I did.

12. In company with any other person or persons?

Ans. I do not remember who was with me.

13. Did you, on your return to Princeton, take with you said list of assets?

Ans. I had it in Princeton on that night.

14. Was the property of the Company valued by mutual agreement between Commodore Stockton and the complainant?

Ans. I answered that question before.

15. Was the complainant satisfied with the valuation of property so made?

Ans. He professed to be so at that time; and I thought then he was honest in his profession.

16. Was Commodore Stockton satisfied with the valuation that had been made upon the several items of the Company's property, before the close of the settlement?

Ans. He agreed to pay the price of said Hager's stock, according to said valuation; but I do not remember that he expressed any satisfaction as to said valuation, except for the particular purpose of fixing the price upon Hager's stock. In making the valuation, Com. Stockton gave up his own opinion whenever Mr. Hager would not agree to it; Commodore Stockton thought the valuation of Mr. Hager, upon some of the property, was greater than the property would bring.

17. By the term, in your last answer, of some of the property, please designate the items to which you refer.

Ans. I have not the list with me, and cannot now recall them.

18. Do you refer generally to the steamboats, propellers, barges, &c., of said Company?

Ans. I refer to the items of the list, of which Mr. Hager kept a copy.

19. You have stated that you had the list of assets in Princeton that night; was it after your return from the closing up of the settlement between Commodore Stockton and the complainant?

Ans. There were two lists; the one before referred to was brought back by me to Mr. Hager and Mr. Halsted, at the Princeton basin, and the error before referred to, respecting the insertion of the capital stock of $50,000, being explained by me to said Hager and Halsted, said Hager at first refused to correct it; but said Halsted, whilst still in bed, having explained to said Hager that the correction of said list would not deprive said Hager of any money, but would make the list appear better, by removing an error which was patent upon the face of it, said Hager replied, if I would assure him that he should have the value of his stock as before agreed upon, he would get up and alter the list; and being so assured by me, he, the said Hager, and the said Halsted, did get up, and did proceed to alter the said list, and to make new lists, one of which was kept by said Hager, and the other was retained by me. Both of said lists—the erroneous and corrected one—were in my possession at Princeton after the settlement; the erroneous list was in my possession at Princeton, after the settlement between Commodore Stockton and Mr. Hager, and before the error was discovered.

20. At whose instance did you return to Princeton basin to see Halsted and Hager in reference to said error?

Ans. After returning from the basin, I consulted with Com. Stockton and other stockholders of the Company who were interested in the settlement; and as soon as the error was discovered, they all agreed that it ought to be corrected, and that I should return and ask Mr. Hager and Mr. Halsted to make the correction.

21. Name the other stockholders present at that time.

Ans. I am not sure that I remember all of them.

22. Name those you do remember.

Ans. I only remember the names of William Cook and E. A. Stevens.

23. Was John R. Thomson present?

Ans. I do not remember.

24. At whose house in Princeton were these gentlemen assembled that night?

Ans. I saw them during the evening at the office of James S. Green.

25. Did you see E. A. Stevens and Commodore Stockton at Princeton on your return from the settlement?

Ans. I saw them both after the settlement in Princeton.

26. At what place?

Ans. I saw Mr. Stevens, as before mentioned, at Mr. Green's

office, but have not a clear recollection where I saw the Commodore; I think he was in Mr. Green's office, with Mr. Stevens and myself.

27. State the hour of the night, as near as you can.

Ans. I suppose it was about 9 o'clock; I speak now of the interview with them when the error was discovered, and before it was corrected.

28. When you left Princeton to have the error corrected, how did you understand the same was to be effected?

Ans. It was agreed, on the part of the gentlemen consulting with me, and myself, that the course pursued by Mr. Hager showed that all he wanted was an extravagant price for his stock, and that he would not consent to alter the sum total of the valuation of the assets; and that the only chance of correcting the error of the duplicate entry of capital was to take out the item of capital, and add the amount of $50,000 to the valuation of the property in the list.

29. When you left for the purpose of correcting the error, was that mode of correction assented to by Commodore Stockton and Ekwin A. Stevens?

Ans. To the best of my recollection, it was, as the only practicable mode.

30. Then did you understand that the complainant was to be allowed the sum of $50,000, which was to be added to the assets of said Company, and from which the price of his stock was ascertained more by that sum in amount than the actual assets of the Company really were.

Ans. He was so allowed.

31. Did you proceed directly to Princeton basin that night for the purpose of correcting the error?

Ans. I went to Princeton basin that night to correct the error.

32. I understood you to say, that when you called upon Mr. Halsted and Hager to correct said error, you had then in your possession the list of property and assets of the Company as agreed upon between Commodore Stockton and Mr. Hager, and which list contained the said sum of $50,000 put down for capital. Am I right in so understanding you?

Ans. Yes.

33. You stated that at the interview you had with Mr. Halsted and Hager to correct said error, new lists were made out of the assets of the Company, one of which was kept by you, the other by Mr. Hager; who made out said new lists at that time?

Ans. My recollection is, that Mr. Halsted did the writing, and that Hager and myself suggested to Halsted which items in the list should be increased in valuation to divide the amount of $50,000, and not place it upon the valuation of any one item in the list of property.

34. Do you mean that the sum of $50,000 put down in the first list of the assets of the Company as capital, were by your direction or assent added to the valuation of various items of property as made out by Mr. Halsted in the new list referred to?

Ans. It was added by my assent, after giving Mr. Hager an opportunity to correct the mistake honestly, which he refused to do.

35. In assenting to and directing Mr. Halsted as to the valuation of the property in the new list, did you refer to the list made in the first place which contained the sum of $50,000 added as capital?

Ans. Yes, we copied it, only altering the sums.

36. Do you mean to say that the first original list containing the said sum of $50,000 as capital, corresponded with the new list then made by Mr. Halsted, in all except the valuations of the different items?

Ans. It was my intention to make it so, with the exception of leaving out the item of capital, which was already accounted for in the valuation of boats for which the capital had been expended.

37. Were the new lists signed by either yourself or Mr. Halsted and Hager?

Ans. The list was signed by either Halsted or Hager, which will more fully appear by producing the list.

38. When you returned to Princeton after correcting the error, do I understand you that you took with you the first list agreed upon at the settlement, and also the new list as made out by Mr. Halsted?

Ans. I took the new list, and do not now remember what was done with the old list.

39. What disposition did you make of the new list on your return to Princeton that night?

Ans. I retained it in my possesion.

40. Did you see Commodore Stockton and Edwin A. Stevens, or either of them, in reference to said new list after your return?

Ans. I think I saw one or both of them on that night.

41. Was the correction of said error so made approved of by them?

Ans. Yes.

42. Were you required by the subpœna to produce the lists of property you had in your possession before named?

Ans. I was subpœnaed to bring with me any statement, paper, or document containing a list of the assets and property of the New Brunswick Steamboat and Canal Transportation Co., as the same was ascertained at the settlement made with the complainant, at Princeton basin, on the 13th day of January, 1848, and also a statement or list of the assets and property of the said Company prepared at the request of Richard Stockton by William Halsted, subsequent to the close of the said meeting for settlement, at Princeton basin. That is the language of the subpœna.

43. Have you brought said lists with you?

Ans. I have not; they are not in my possession; I have searched for said papers and cannot find them, and have no knowledge where they can be found, except in the possession of Mr. Hager, who, I understand, has a copy.

44. Is the paper now produced one of the copies then made? [The complainant here hands the witness a paper.]

Ans. It looks like it.

45. Do you think it similar to the copy retained by you, as made out by William Halsted, when the error was corrected?

Ans. It appears to me there are no marks of my own upon it by which I can recognise it.

46. Who was the president of the New Brunswick Co. at that time?

Ans. That will appear from the book of minutes, I presume. I do not recollect.

47. Have you been president of said Company?

Ans. I have.

48. About what years?

Ans. I cannot now name the date.

49. Was you a director of said Company at the time of said settlement?

Ans. This fact will appear by the book of minutes. I do not recollect. [List now marked as an exhibit.]

50. Are you certain that Edwin A. Stevens did not take the copy of the new valuation of property about the time William Halsted gave you the new statement?

Ans. I don't think he did.

51. How much per share did Mr. Hager receive, in your judgment, more than the true value thereof?

Ans. He received his proportion of the $50,000 of error, and also of the excess upon the valuation of the property which was insisted upon by him and agreed to by Commodore Stockton to prevent the uncertainty of litigation, and to save time and trouble in going over the complicated accounts of the Company with Hager.

52. What description of payments was made to Mr. Hager for the purchase of his stock, cash or otherwise?

Ans. I do not remember of being a party to the transaction, and think that Mr. A. S. Neilson, the treasurer, settled with him and received his stock.

53. Did you see an obligation for a large part of said purchase of Commodore Stockton and James Neilson, which passed through the Princeton Bank?

Ans. I have no recollection of seeing such an obligation.

54. Did the New Brunswick Co. purchase any other shares of its capital stock from any other person at the price paid to the complainant? [Question objected to.]

Ans. I do not remember.

55. Did the New Brunswick Co. purchase 6 shares of its capital stock held by William J. Watson at the price paid the complainant?

Ans. I do not know.

56. Did said Company purchase 6⅔ shares from Lawrence Fisher at the same price?

Ans. Mr. Fisher's stock was purchased, but I don't remember the price.

57. Were you present at the meeting of stockholders, at Stelle's hotel, April 3d, 1847?

Ans. I was present at a meeting of stockholders at New Brunswick.

58. Were you one of a committee appointed to examine the affairs of the New Brunswick Co. at that time; if so, how long were you engaged in that examination?

Ans. I was appointed by the stockholders on the committee to examine the accounts of the Company, and after the fullest examination any of the committee thought necessary, we reported upon the same. I think we were engaged some hours.

59. Did you at that time know whether the New Brunswick Co. or the C. & A. Railroad Co. were the proprietors of the steam-towing line?

Ans. I suppose I did. I do not now remember.

60. Do you know which of said Companies was the proprietors of said line from 1835 to 1846?

Ans. I cannot now remember.

61. Did that committee report to the stockholders an abstract of the accounts?

Ans. I believe they gave a full abstract of the condition and accounts of the Company.

62. Do you remember whether the steam-towing business was entered in said abstract under the head of steam-towing, from year to year?

Ans. I do not remember, but it will appear by examining the abstract, which is in evidence, as I am informed.

63. When you say that the complainant received more for his stock than its value at the time of said settlement, who paid the excess of such price to him; and from what sources did the same arise? [Question objected to.]

Ans. I really don't know.

64. If the New Brunswick Co. purchased any of its capital stock subsequent to the settlement and purchase of the complainant's stock at the price per share paid to the complainant, would such price, in your judgment, have been in excess of the assets of the Company at the time of such purchase? [Question objected to.]

Ans. Yes, unless the Company had greatly prospered between the two purchases.

65. Did the New Brunswick Co. prosper in its financial condition above the situation of its affairs, when the complainant's stock was purchased?

Ans. I think not.

Coss-examined by Mr. Bradley.

Ques. 1. What were the items in the accounts with which Mr. Hager was not entirely satisfied at Princeton basin, and which Commodore Stockton was to examine?

Ans. I think it was a cross-entry, but do not remember certainly; Commodore Stockton told me that he had examined the accounts as he had promised Mr. Hager to do, and that they were entirely correct, of which he had informed Mr. Hager.

2. Who made out the list of property of the Company which was used at Princeton basin?

Ans. The agents of the Company there present; Mr. A. S. Neilson and William T. Anderson.

3. When you returned to Princeton basin, to see Hager and Halsted with regard to the error which had been discovered in the list of assets, did you not request Hager to correct said list by deducting said item of $50,000 capital, altogether?

Ans. I told him of the error, and he refused to correct it, until I promised that he should not have the error deducted from the price paid for his stock; the expression used by Mr. Hager was, it was too late now to correct errors; that he, Hager, must have what we had agreed to pay for his stock.

4. When you speak of the error being corrected, by taking the $50,000 and adding it to the valuation of the different items of the list, do you mean to say that it was a real correction, or only that it was an apparent correction, by taking from the face of the paper a patent absurdity?

Ans. It was a correction in the form of the paper, but it placed upon the items of property a much higher value than any of the parties concerned thought they were worth.

5. How long have you been connected with the New Brunswick Co.?

Ans. I don't remember.

6. Whilst you were connected with said Company, as far as has ever come to your knowledge, have any of the earnings or funds of the Company ever been unaccounted for to the Company, or have any charges been made for expenses that have not been incurred?

Ans. While director and while president of said Company I thoroughly examined its books, and I believe that the money has always been properly accounted for; and that no charges for expenses have ever been improperly entered.

Direct Examination resumed.

Ques. 1. Do you mean to say in your cross-examination, that when you called upon Halsted and Hager to correct the error of $50,000, that you then asked Mr. Hager to deduct the said sum of $50,000 for capital from the list of assets?

Ans. The answer I gave to the third question on the cross-examination, answers this question.

2. When you say in your cross-examination that you examined the books of the Company, and found the moneys properly accounted for, and no charges made but such as had been incurred, what books of the Company do you refer to?

Ans. I refer to the books of William T. Anderson, book-keeper, and Abraham S. Neilson, treasurer.

3. Do you know whether the books kept by either of those persons contained charges against the New Brunswick Co. for the running expenses of the steamboat Swan and Transport?

Ans. I do not recollect; but the books which are in evidence will show.

4. Did you ever examine any other books of the New Brunswick Co., other than those of Anderson and Neilson; if yes, what others?

Ans. I have examined the minute-book, and while president of the Company I examined the private books of different individuals who were doing business with the New Brunswick Co.

5. Name those persons to whom you refer in the last answer as doing business with the New Brunswick Co. [Question objected to, as not being rebutting testimony.]

Ans. I refer generally to various persons with whom the Company had business.

6. Can you name any of them? [Question objected to.]

Ans. I suppose I could; but I do not now recollect all the names of parties whose books I have examined.

7. Were William H. Thomson and William M. Baird, or either of them, agents of the New Brunswick Co., and among the persons referred to in your answer to the 4th and 5th questions of re-examination in chief? [Question objected to.]

Ans. It will be necessary, before answering that question, to refer to the books of the Company to refresh my memory.

8. Were William H. Thomson and William M. Baird agents of the New Brunswick Co.; and if yes, at what places? [Question objected to.]

Ans. It is to answer this question, which is included in the one before it, that it is necessary to consult the books of the Company, which will show the fact.

9. Have you no personal knowledge that William H. Thomson and Wm. M. Baird, or either of them, were agents of the New Brunswick Co.? [Ques. objected to.]

Ans. This is a question of law. It would not take me long to answer the question, if I had the books to refer to, as far as my judgment is concerned.

10. Will you please to give an explicit answer to the last question?

Ans. It is upon that very fact that I wish to refresh my memory by an examination of the books.

Adjourned to Friday, Nov. 2d, 1855.

11. Are you acquainted with William H. Thomson; if so, for how long a time? [Question objected to.]

Ans. I have been acquainted with Mr. Thomson for a long time.

12. Were you acquainted with William H. Thomson prior to, and during all the time that he was in the employ of the New Brunswick Co.? [Ques. objected to.]

Ans. I do not remember when my acquaintance with Mr. Thomson began; and I do not think that the New Brunswick Co. ever employed him on wages in the strict business sense of that term; I speak from recollection of my intercourse with Mr. Thomson while the New Brunswick Co. was doing business with him.

13. Was William H. Thomson employed by the New Brunswick Co. in any way, or at any time? [Ques. objected to.]

Ans. The history of the connection of Mr. Thomson with the New Brunswick Co. has been fully set forth in the answers of the defendants in this case, so far as my recollection and information is concerned.

14. What is your present recollection as to the employment of William H. Thomson by the New Brunswick Co.? [Ques. objected to.]

Ans. I recollect that William H. Thomson had an office in the city of New York, where he received goods for transportation in the steamers of the New Brunswick Co.

15. Was he employed, by the New Brunswick Co., to receive such freights? [Ques. objected to.]

Ans. My recollection is, that when I became president of the Company, he was receiving goods for transportation, and that I was not present when the first arrangement was made with the house of Thomson & Neilson, of which I believe him to be the surviving partner.

16. You say that while you were director and president of said Company, you thoroughly examined its books; what books of said Company did you examine? state them in detail, and the several places where they were kept.

Ans. During my term of office, I believe the Company never had any other books of account than those which have been given in evidence in this cause, and called the books of Anderson and of Neilson; and the temporary or supplemental books of Gatzmer, which I am informed are also in evidence in this case; I examined the books of Anderson and Neilson, but never have seen the

books of Gatzmer, to the best of my recollection; the books of Neilson were kept in New Brunswick; those of Anderson in New York-

17. Did you ever examine any books or accounts kept by the agents of the Merchants' Line, Swiftsure Line, or the Union Transportation Line, which contained the accounts of said lines, or any one or more of them; I mean while the New Brunswick Co. were proprietors of the said lines?

Ans. While president of the said New Brunswick Co., I went to the office of some of those lines, and, as president, called for the individual books of the business of those persons who received freight for transportation in the barges of the Company; said books were not the books of the Company, and have never been in the possession of the Company; I examined them as the books of individuals who had accounts with the Company, that I might be assured that the accounts presented to the officers of the Company were correctly made out from the books of said individuals.

18. Who were the individuals to whose books you refer in your last answer; where were their several offices, and for what lines did they receive freight?

Ans. I have called at the office of Wm. H. Thomson, in New York, and Wm. M. Baird, in Philadelphia, but cannot now undertake, from memory, to detail all the individuals, or all the books which I have examined as president of the Company, in discharge of my official duties. The information I possess on this subject was made up in a history of those lines given in the answers in this cause, where the facts are fully set forth to the best of my knowledge and belief. My recollection is that the Merchants' and Swiftsure Lines received their goods at the office of Mr. Baird, in Philadelphia, and that the Merchants' Line received their goods at the office of Wm. H. Thomson, in New York, and the Swiftsure Line at the office of J. & N. Briggs, in New York.

19. Name the persons whose individual books you say you have examined, in your answer to the last question but one.

Ans. I have examined the books of Wm. H. Thomson, and some of the books of Wm. M. Baird. I do not now recollect of examining any other books in relation to that business.

20. By the phrase "that business," in your last answer, do you mean the business of the Merchants' and Swiftsure Lines?

Ans. I do.

21. Did the books of Wm. H. Thomson and Wm. M. Baird, that were examined by you, contain accounts of any matters except the current business of the Merchants' and Swiftsure Lines? [Question objected to.]

Ans. These books have never been in my possession, and I do not know what is in them; when I asked for a particular account, a book or paper was brought to me; and I only looked at what it was necessary for me to see.

22. Did you see, in any of those books, any account or accounts, except what referred to the business of the said lines? [Question objected to.]

Ans. I have no recollection upon that point.

23. What were the titles of said books, or by what names were they designated?

Ans. I do not remember.

24. Did you ever see a book or books which were called joint-account books, containing the business of said lines?

Ans. I do not remember the name as applied to any book or books.

25. Were the books you examined bound books, and did they contain, to the best of your knowledge and belief, any other accounts than those of said lines? [Question objected to.]

Ans. My recollection is, that they were small paper books—that is, with paper covers and not bound, and I do not know all they contained. My reference to them was not to prove the correctness of the books or to examine them, but simply to know that the individuals who sent vouchers to the Company, from which vouchers entries were to be made in the Company's books, did themselves keep regular books from which to make up such vouchers.

26. Did you, when you were re-examined in chief, day before yesterday, after a question was put to you, and before an answer was given thereto, call Mr. Bradley, the defendants' counsel, out of the room and talk with him about that question, or about this cause and your examination as a witness therein? [Question objected to, because the witness is a defendant in the cause and had a right to consult with his counsel in reference to the cause, without being questioned thereupon.]

Ans. Mr. Bradley had become excited at the unnecessary, tedious, vexatious badgering of the witness on the part of the complainant and his counsel, which seemed to be done only for delay. I called Mr. Bradley out and urged upon him to be quiet, and let me get through that night, as I did not want to come back again. The only question or conference between Mr. Bradley and myself, in relation to the case, was that I asked him if he remembered the dates of the connection in business between Wm. H. Thomson, Wm. M. Baird and the New Brunswick Co.; to which he replied, that he was so provoked by the outrageous course of the complainant's counsel, in introducing a new and distinct subject at that late hour of the examination, that he could not now remember the dates. I afterwards asked A. S. Neilson, the former treasurer of the Company, who had been with the Company, I believe, since its first organization, if he could remember the dates. He replied that he could not, and I was then forced to call for the books to refresh my memory. This I believe to be a full account of all that passed between Mr. Bradley and myself on that occasion.

Cross-Examination resumed.

Ques. 1. When you speak of having examined the books of Wm. M. Baird, do you refer to those kept in his office by Samuel Tnomson?

Ans. Yes, Mr. Samuel Thomson, according to my understanding at that time, was a clerk in the office of Mr. Baird, and I have seen and partly examined books in his handwriting; but I do not remember the heading or title of said books, and always looked upon them as the books of Mr. Baird.

2. Was his, Samuel Thomson's, salary paid by the Company?

Ans. The arrangement was varied at different dates. I understood that Mr. Baird received him in his office as a clerk, at the request of the directors of the Company, and have heard that his salary was at one time paid by the Company. It was not always, I believe.

3. What vouchers did Mr. Baird, and the other persons who carried on the business of the Merchants' and Swiftsure Lines, send to the officers of the Company, in making their settlements with them?

Ans. I do not remember the form, but it was a statement of money due to the Company.

4. Did they not exhibit the vouchers which they received from parties to whom they paid moneys for the expenses of the lines?

Ans. It was customary for them so to do.

(Signed) RICHARD STOCKTON.

Nov. 2d, 1855.

After finishing Lawrence Fisher's testimony, (which see,) adjourned to Nov. 20, 11 a. m., at New Brunswick.

Joel Gilbert Sweet's Testimony.

Present as before.

New Brunswick, Nov. 20, 1855.

JOEL GILBERT SWEET.

Ques. 1. Were you in the employment of the Swiftsure Line; if so, during what time, and where?

Ans. I was in the employment of said line, in New York, from the fall of 1842 to the spring of 1850; I was in the employ of J. & N. Briggs, the agents.

2. What books were kept in the office of said agents containing the business of the Swiftsure Line?

Ans. The original entries of the cargoes—manifests, rather—and a copy of the accounts rendered to the Company.

3. Were the manifests entered in a bound book?

Ans. Yes, sir.

4. Were the accounts rendered to the Company contained in bound books?

Ans. The copies were; a copy of them was in bound books.

5. Were the accounts rendered to the Company made up by you; if so, to what Company were they rendered?

Ans. The accounts were made up by me part of the time; a few of the last years; they were rendered to the representatives of the New Brunswick Steamboat and Canal Transportation Co.; that was my understanding of it.

6. Were charges frequently incurred on goods before received for transportation by the line?

Ans. Yes, they were.

7. In making up the monthly accounts for settlement, were such charges entered therein?

Ans. I will explain; they charged commissions on the charges in connection with the freights; such is my impression; but the charges formed no part of the account.

8. What disposition did J. & N. Briggs make of the books above named?

Ans. As near as I can remember, the manifest-books were taken to Princeton and Bordentown, or a larger part of them; the books containing the copies of the accounts were in the office of J. & N. Briggs when I left them.

9. Were you one of the persons employed in making up certain statements of the business of the Merchants' and Swiftsure Lines, from 1840 to 1848, which were placed before the commissioners?

Ans. If this question refers to making of estimates of the number of tons passing through the canal during this time by the said lines, I was.

10. By whom were you selected to make up said estimates?

Ans. I was sent to Princeton by Messrs. J. & N. Briggs; directed to report myself to Joseph P. Bradley.

11. What connection had Mr. Bradley with the business?

Ans. He superintended the business I was directed to do.

12. Had you an appointment from any person besides J. & N. Briggs relative thereto?

Ans. No, sir.

13. Where did you perform the duties assigned you, and when?

Ans. At Princeton and Bordentown, in the summer and fall of 1849.

14. State what books and documents were referred to and used by you in making said estimates.

Ans. The manifests; that is, the manifest-book.

15. State what other books and documents were referred to during your examination.

Ans. The Canal Register.

16. Did all your examination relate to the business of the Merchants' and Swiftsure Lines?

Ans. Yes, sir.

17. Were there any books referred to called the joint account-books?

Ans. Not by me.

18. Were the joint account-books referred to in said examination; and if so, by whom?

Ans. They formed no part of any business I was called upon to perform in that examination; I have no recollection of the matter of joint accounts coming up at all.

19. Do you know that there were any books kept by Samuel Thomson and others, relating to the business of the Merchants' and Swiftsure Lines, called joint account-books?

Ans. I have no positive knowledge of any such books; I had no access to any such books, and never saw them to my knowledge.

20. In what way were the results of your examination of the business of said lines, from 1840 to 1848, presented to the commissioners?

Ans. In a statement made up in a small book.

21. Were there not two large manuscript books prepared which showed the results of the whole examination of yourself and others?

Ans. Not to my knowledge.

22. Do you mean to say that you knew of no other book relating to that examination than the small book above named?

Ans. I do.

23. Had you all the manifests at that examination relating to the business of said lines from 1840 to 1848?

Ans. I believe we had.

24. Were said manifests entered in bound books?

Ans. Principally, they were; my impression is that some of them were loose.

25. Where did you see them?

Ans. At Princeton and Bordentown.

26. At what places?

Ans. At the canal collector's office at Princeton basin, and in the Company's office at Bordentown, the C. & A. R. R. Co.'s office.

27. Was the small book named in your 20th answer a bound book?

Ans. Yes, sir.

28. State the general contents of said book. [Ques. objected to.]

Ans. It contained the estimated tonnage of every fifth cargo; or, rather of every vessel which sails on or next after the 1st, 7th, 13th, 19th, and 25th days of each month, and the names of the boats.

29. What disposition did you make of said book?

Ans. It was left there; that is all I know about it.

30. Were the manifest-books also left there?

Ans. The last I saw of them, they were left there; at Bordentown and Princeton.

31. Did you receive any compensation for services performed in making said estimates? [Question objected to as irrelevant, and as relating to a period subsequent to the sale of the complainant's stock.]

Ans. I received my regular salary from J. & N. Briggs.

32. Did you receive nothing more?

Ans. As compensation, nothing.

(Signed) J. G. SWEET.

Nov. 20th, 1855.

Isaac Fisher's Testimony.

Present as before.

New Brunswick, November 31, 1855.

ISAAC FISHER—[Objected to because he has a similar case pending as a stockholder of the New Brunswick Co., and because he is such stockholder, &c.]

Ques. 1. Are you a stockholder of the New Brunswick Steamboat and Canal Transportation Co.; if so, during what period?

Ans. I am a stockholder, and have been such from the commencement in 1831, until it ended.

2. Were you a director of said Company; if so, when?

Ans. I was a director from the commencement of the Company until 1838.

[The complainant here offers in evidence the original minute-book of the said Company, which I have marked Exhibit N, on the part of the complainant.]

[The defendants' counsel does not object to the said book being produced, and made an exhibit in this cause; but claims the said books as the property of the Company, on behalf of the defendants, and objects to such parts thereof as have been entered in said book since the original entries made therein; which parts are in part manifested by a fresher chirography, and a different colored ink.]

[The complainant denies all the allegations of the above statement.]

3. Do you know who made the settlement with the complainant for the purchase of his stock?

Ans. I called to see Robert L. Stevens at his house in Barclay street, in Jan., 1848, to see him on some buiness; his servant told me he was not in; at that moment Mr. Edwin A. Stevens came down the steps of the stairway and said, "good morning," and requested me to come into the office of Robert L. Stevens; he there stated to me that he had an account from Commodore Stockton; that he, Stockton, had sent him last night or this morning, or he

had got it from Stockton, or something of that kind; that he, Stockton, had settled with Hager, and fetched out a statement from his pocket, or somewhere, and laid it open on the desk before him and myself, and wished me to look at it; I looked at the bottom where the amount was cast up, and saw the amount to be in figures $289,000; he then said to me, let us see what way he made the amount more than he, E. A. Stevens, had in his statement of the value of the property of the Company; I did not take any pains to examine any part of the account, any more than the amount footed up; but he, Stevens, looked, and said that they had appraised the steamboat higher than he had; and there was other things that made the amount overrun his former statement; I then stated to E. A. Stevens that I would sell one share and two-thirds of a share of my stock at that price, which was $1,445 per share; he then told me when I went to New Brunswick to say to the stockholders there not to sell their stock for less than that price; he would give that for it; I came home to New Brunswick; I saw my brother, Lawrence Fisher, and stated to him what Mr. Stevens had said; he said he would sell his stock for that.

[Defendants' counsel objects to the witness going on, and objects to his answer, as not an answer to the question.]

4. Did you inform any other stockholders what Mr. Stevens directed you to say to them? [Question objected to.]

Ans. I did; I informed John Hatfield and Miles C. Smith.

5. Did you sell any of your stock at that price? [Question objected to.]

Ans. I did.

6. How much, and how long after the settlement with the complainant? [Question objected to.]

Ans. I sold $1\frac{2}{3}$ share; I sold it, at the time, to Mr. Stevens—at the time that he told me of the settlement.

7. Were you one of the first stockholders of the Company?

Ans. I was.

8. Who made the arrangement for the sale of the Company's stock, or a controlling part thereof, to Edwin A. Stevens and associates? [Ques. objected to.]

Ans. I did.

9. After the capital stock of said Company was increased, how many shares were held by Mr. Stevens and associates, and how many by the orignal stockholders?

Ans. There were 160 shares held by Mr. Stevens and associates, and 40 by the original stockholders—that is, after the capital was increased.

10. Were you present at an interview between the original stockholders and Edwin A. Stevens, at Bordentown, in January, 1846?

Ans. I was.

11. Name the original stockholders there present.

Ans. There was John Hatfield, Miles C. Smith, James Bishop, Lawrence Fisher, John D. Hager, and myself.

12. How many shares of stock were held by those persons at that time?

Ans. 36, I think, if I am correct.

14. What took place at said interview?

Ans. We were there some time before we could have an interview with Mr. Stevens. They had some conversation before dinner, but to what amount I don't recollect. After dinner, they met in the office of the Camden and Amboy , up stairs. There was something said respecting the books and accounts of the Company—an examination of them; the request was made by Hager or Bishop, or perhaps both. I am satisfied that Bishop made the request on account of the death of his father, for the purpose of settling up his estate. Mr. Edwin A. Stevens objected altogether of opening the books. He said that he conducted the business of the Company as a close corporation; and, if the books were opened, he would have nothing more to do with it, but would wind the Company up. Some one of the stockholders, or perhaps more of them, asked Mr. Stevens if he would not give a statement of the valuation of the stock. He said he would; and said if he knew himself, he thought that he could, or would, do it before the last of March.

15. Are you confident that Mr. Stevens said, at that time, that he conducted the business of the Company as a close corporation?

Ans. I am.

16. Did Mr. Stevens comply, by making an estimate of the value of Company's property; if so, how did he make it known to the said stockholders?

Ans. He complied by sending me a letter with an estimate, with a request to let Miles C. Smith and James Bishop know, which I gave the letter to. I think it was to Bishop.

17. Look at Exhibit I, and see if that is the letter.

Ans. [Said letter being shown to witness, he says:] I think it is. That is the same letter.

18. When you saw Edwin A. Stevens at his brother's house, New York, (as you have mentioned in your answer to the 3d question,) did Mr. Stevens say anything in regard to any error or mistake which had been made at the settlement between Commodore Stockton and Hager?

Ans. Not a syllable; he never opened his lips to me about it.

19. Did Mr. Stevens appear to be satisfied with that settlement?

Ans. He did.

20. While a director of said Company, or at any time during which the New Brunswick Co. managed the steam-towing business, did you know whether the said Company were the proprietors thereof, or not?

Ans. I did not know anything about it. I have no recollection of it whatever.

21. While a director of said Company, did you know whether the accounts of the steam-towing business were kept in the Company's books, kept by Anderson, or not?

Ans. I was frequently down at Anderson's office, and he would invite me to look at the books, and I never did take any pains to examine them; the reason why I did not, I was not capable. Mr. Anderson has told me several times that we was making money very fast; but I did not know anything about the accounts, and don't know whether the accounts of the steam-towing was in the books, or not.

22. Did you ever know that the Company were charged in the Anderson's books with the running expenses of the steamers Swan and Transport, and conductors' and brakemen's wages on the Railroad Union Transportation Line?

Ans. I never knew anything of it until I heard of it in the answer to my bill, or Mr. Hager's.

23. While a director of said Company, did you know of any obligations whereby the New Brunswick Co. were compelled to pay the Delaware and Raritan Canal Co. exceeding $12,000, for tolls due from Maurice Buckman to said Canal Company?

Ans. I did not.

24. Do you know whether the New Brunswick Co. purchased any of its capital stock at $1,445 per share, besides that of the complainants, Lawrence Fisher, Hatfield and yourself?

Ans. Yes; William J. Watson sold the Company 6 shares, at $1,445 the share, with interest to the 1st of June, 1848, if my recollection serves me right.

25. How do you know that fact?

Ans. I know it from the answer that the Company made to me in a suit that I have against them.

Adjourned.

November 21st, 1855.

26. While a director, were you frequently present at the directors' meetings of said Company?

Ans. I generally met them once a year, at the settlements.

27. At such meetings, what directors generally attended?

Ans. Miles C. Smith, as president; James Neilson, Edwin A. Stevens, occasionally George Abbe, and myself. Ira Bliss did; but whether it was after I was a director, I do not recollect.

28. When questions were brought before them, were they generally acquiesced in by the board?

Ans. Yes.

29. Were there general and free consultations among the directors present?

Ans. Any propositions that came before the board, or anything that was wished to be done, was generally, and to the best of my knowledge, always proposed by Edwin A. Stevens, (unless it was some small concern,) and always acquiesced in by the board.

30. At such meeting of directors, were any private conversations held between one or two of the directors, which were unknown to the others? [Question objected to.]

Ans. I have no recollection of anything of the kind, with the exception of once, and that took place at Spotswood; I think the last time I met there as a director.

31. Can you state which of said directors held such private conversation at that time? [Question objected to.]

Ans. To the best of my knowledge, it was James Neilson and Edwin A. Stevens.

32. While a director of said Company, did you know anything about the complainant delivering the book of minutes to either of the directors about the time of the Spotswood meeting above referred to?

Ans. I am not positive as to the time. I told the complainant to get a book and copy the minutes off, that we would have something to protect ourselves in case of death, or some other cause that might arise. [This answer objected to.]

33. What else do you know about it?

Ans. I don't know anything about it, except what the complainant told me.

34. Did you attend a meeting of stockholders of the Company at this house, April 3d, 1847?

Ans. I did.

35. Did you act on the committee to examine the books of the Company at that meeting?

Ans. I did.

36. How long were the committee engaged for that purpose?

Ans. To the best of my knowledge, they were engaged about an hour in the forenoon, and about the same time in the afternoon.

37. What books and abstracts did they examine?

Ans. They had the ledger and one or two other books; perhaps three or four, or five—I don't recollect. There was associated with me Major Cook and Richard Stockton; and Mr. Gatzmer, of Philadelphia, officiated to show us the accounts.

38. Did they use any abstracts on the occasion?

Ans. I think, to the best of my knowledge, they had an account made out on a large sheet of paper.

39. Were the books compared with the abstract?

Ans. The accounts in the books were compared with the abstract, as you call it, to see if it agreed.

40. What books were they, and by whom were they kept?

Ans. They were kept, to the best of my knowledge, by William

T. Anderson. I fetched them books up from New York, in a steamboat, and I think Mr. Anderson put them on board.

Cross-examined.

Ques. 1. In the list of original stockholders in the beginning of the minute-book, your name is down for 72 shares, for yourself and "others;" who were the others?

Ans. I think that my brother Lawrence, Mr. Hager and myself had forty shares, William M. Johnson & Sons, New York, had one share; Scribner & Hitchcock had one share; Benjamin Aymor & Co. had one share; Robert Bache one share; Joseph Strong had half a share; a Mr. Andrews had one share; Mulford Mastin had a share; Philip Johnson half a share; Smith & Hicks had a share; I don't remember the others. I might have represented some of the stockholders here in Brunswick. When I say one share, I mean one thousand dollars paid in; it ought to be four shares.

2. Did you at the time know the fact, that the complainant retained the Company's book of minutes in his own possession, and gave to the directors only a mere copy thereof?

Ans. I did not know anything about that.

3. Did not the complainant tell you that he had given up the original minutes to the directors, or words to that effect?

Ans. He did not.

4. Did he not tell you that he had given up the minutes?

Ans. He did.

5. Did he say a copy, or did he say "the minutes?"

Ans. I am unable to say which.

6. What impression did you get from what he did say; that it was the minutes, or a mere copy thereof, that he gave up?

Ans. I don't recollect anything further, than he said he had given up the book of minutes; had given it up, or sent it to them, or something of that kind.

7. When did you first know or hear that the complainant had the original minutes in his possession, and had given a copy only to the directors?

Ans. I don't recollect.

8. You did hear of it, some time or other, did you not?

Ans. Well, I am doubtful to say whether I ever heard of it till yesterday; I might have heard of it before; but if I have, it has been very recently, but as to time I can't state.

9. Then you have been so informed recently, have you?

Ans. I can't say whether I was so informed, or whether I heard it in some conversation.

10. Then you have recently learned the fact to be so, either from being so informed, or from hearing it in conversation?

Ans. Yes.

11. Where did you so learn the fact?

Ans. If I heard anything *anything* before yesterday, it was at my house, in Burnet street.

12. About how long since?

Ans. Well, I can't say how long; it might have been a fortnight; it might have been a month; it might have been two months, or a year; I cannot recollect positively.

13. Have you an impression that you did so learn the fact at your house within a year past?

Ans. Well, it might have been longer, it might have been shorter, that I heard something of that kind.

14. Then you have an impression that you heard of it before yesterday?

Ans. Yes.

15. And that you so heard of it recently, at all events, whether within a year or not?

Ans. I heard it here, and I might have heard it before.

16. Whom did you hear it from at your house?

Ans. I heard it from John D. Hager.

17. How long ago, to the best of your recollection, did you hear it from him at your house?

Ans. I cannot say.

18. Are you willing to swear that it was a year ago when you first heard of this fact from John D. Hager?

Ans. I am not willing to swear to anything about it, for I do not remember anything about the time.

19. Are you willing to swear that it was two years ago that you heard Hager first say that he had the minutes, and gave the Company a copy, or to that effect?

Ans. I cannot state any particular time, for I do not recollect.

20. Did you not learn the fact from him since he brought his suit against the Company?

Ans. I think I did; and I may have heard it before, and may not; I cannot say.

21. Have you recently looked over the minutes, or heard them read?

Ans. I looked at them, but I did not read them. My brother read some part of them to me.

22. When?

Ans. It was, I think, night before last.

23. Is that the only time in which you have recently read the minutes or heard them read?

Ans. I think it is the only time that I have heard them read since I was a director in the board.

24. Who was present when your brother read the minutes in your hearing, and where was it?

Ans. It was at my house; John D. Hager, my brother and myself were present.

25. How much of the book was read?

Ans. Not much of it.

26. What parts were read?

Ans. I think the stockholders' names were read over, and the contract made with the C. & A. Co. I don't know that anything else.

27. Was the minute of the Spotswood meeting read, or any part of it?

Ans. I don't recollect whether it was or not.

27. Where does the complainant stay?

Ans. At my house—part of the time there—pretty generally there.

29. How long have you known that he intended to examine you as a witness?

Ans. He stated to me, some time ago, that he would have to examine me.

30. Have you not talked over with him recently the subject of your examination?

Ans. Some part of it.

31. Have you not talked over with him recently the incident of your visit at the house of Robert L. Stevens, as mentioned in your direct examination?

Ans. I have.

32. Has he not talked with you in order to fix beforehand the way in which you was to state things in your examination?

Ans. He has.

33. When you went to Bordentown, with the others, to see Mr. Stevens, in 1846, why did you accompany them?

Ans. I wanted to know what the valuation of my stock was.

34. Who put it into your head to be anxious on that point?

Ans. No living soul, to my knowledge; only we talked about our business occasionally.

35. Whilst a director of the Company, or indeed at any time, did you ever trouble yourself to know or inquire anything about the particulars of the other branches of the Company's business, except the business of the steamboat?

Ans. I did make some inquiry at different times—how many I can't say—to Mr. Anderson and Mr. Decker, occasionally—Anderson the most.

36. When was this?

Ans. I can't tell; it might have been from 1838, or later, up to nearly or quite the time it wound up.

37. What did you ask to know?

Ans. How the Company was coming on.

38. My question was whether you ever took the trouble to inquire into the particulars of the other branches of business?

Ans. I don't think I ever did; I would make a general inquiry how the Company was coming on.

39. You were captain of the Company's steamboat, were you not, for many years?

Ans. Yes, from 1831 to 1849, September 1st.

40. You have brought a suit against the Company and Messrs. Thomson, Stevens, Neilson and Stockton, the defendants in this case, have you not?

Ans. Yes.

41. Your suit is similar, in most respects, to this suit of Hager's, is it not?

Ans. Well, my attorney ought to answer that question. I am not able to say how it bears.

42. You say you acted on the committee appointed to examine the accounts of the Company, at the meeting of the stockholders at this place, April 3d, 1847; did you sign the report made by that committee?

Ans. I think I did.

43. Was not A. S. Neilson's books here also at that time?

Ans. They might have been, but I do not recollect.

44. Were you discharged by the Company, or did you leave their employ voluntarily?

Ans. I applied to Richard Stockton some time, perhaps a month previous to my leaving, on board of the boat coming from New York, to speak to his father and Edwin A. Stevens, to see if they could not give me some situation where I could be ashore; that we would run that season out. He made no reply, yea or nay, to my knowledge. I received a letter from him, Richard Stockton, as president of the Company, on the 27th or 28th of August, 1849, stating that my wish was complied with, and that he had appointed Capt. Lawrence Frazer to take charge of the boat on the 1st of September of the same year. But my request never was complied with, nor any notice taken of it, any more than what was in the letter.

Direct Examination resumed.

Ques. 1. You have stated, in your cross-examination, that you had conversations with the complainant respecting your examination; were you at any time dictated to by him, or did anything more pass as to the facts of your interview with Edwin A. Stevens, at R. L. Stevens's house, than your stating to him what occurred between Mr. Stevens and yourself? [Objected to.]

Ans. Not one single syllable, in any shape or form, to my knowledge.

(Signed) ISAAC FISHER.

Nov. 21st, 1855.

Miles C. Smith's Testimony.

Present as before.

New Brunswick, Nov. 21, 1855.

MILES C. SMITH, sworn:

Ques. 1. Were you a stockholder, director and president of the New Brunswick Steamboat and Canal Transportation Co.; if so, during what period, respectively?

Ans. I was a stockholder from 1831 till I sold my stock, about 1848. I was a director and president from 1831 to 1846.

2. Who was the secretary of the company during the time you were president?

Ans. The complainant.

3. Who kept the Company's books in New York?

Ans. Mr. Anderson.

4. While president, state what you had to do in relation to said books?

Ans. I can state what I did; I was noticed to attend at Mr. Anderson's office, and to examine and compare the vouchers with the books; and I did so, and certified to their correctness when I found it to be the case.

5. Was the accounts of the business of steam-towing entered in Mr. Anderson's books?

Ans. I believe it was.

6. While president, whom did you consider to be the proprietors of the steam-towing line?

Ans. The New Brunswick Company.

7. Did you ever know, while acting as president, that the New Brunswick Co. were under obligations to pay the tolls due from Maurice Buckman to the Del. & Rar. Canal Co.?

Ans. No, sir.

8. Did you know that the New Brunswick Co. were charged, in Anderson's books, with the running expenses of the steamers Swan and Transport, and for brakeman's and conductor's wages on the C. & A. R. R., and for ferriage of the freights of the Union Transportation Line, between Camden and Philadelphia?

Ans. I did not, sir.

9. Were Mr. Anderson's books open to the examination of the stockholders of the New Brunswick Co.? if so, or not, state what you know about it.

Ans. I went to New York with Mr. James Bishop, the elder, to see Mr. Stevens, and for the purpose of looking at the books; a good deal of conversation took place upon that occasion. When Mr. Bishop particularly requested to see the books, Mr. James Neilson replied that it was the most preposterous idea he ever heard of, and declined showing him the books.

10. What Mr. Stevens do you allude to?

Ans. Edwin A. Stevens.

11. Was E. A. Stevens present when James Neilson said it was a preposterous idea?

Ans. Yes, sir, he was.

12. Did Mr. Stevens acquiesce in what Mr. Neilson said; or what did he say about it?

Ans. I suppose he acquiesced, sir, and I do not recollect that he made any observation in regard to it.

13. Do you remember that Mr. Stevens dissented, in any way, from Mr. Neilson's assertion?

Ans. No, sir.

14. Was Mr. Bishop, the elder, satisfied respecting it?

Ans. No, sir; and he remarked to Mr. Stevens and Mr. Neilson, that he held stock in several companies in New York, where he had free access to the books; and they were glad to see him.

15. State what you know about procuring from the complainant, as secretary, the book of minutes of the New Brunswick Co., and what occurred relative thereto. [Objected to.]

Ans. I recollect calling upon Mr. Hager, the secretary, at his house, in the evening, and requested him to give me the book of minutes. He asked me what I wanted it for. I replied that Mr. James Neilson wanted to see it. He declined giving it me at that time, and requested me to call again, which I did, and received from him the book of minutes, which I gave or left with Mr. Neilson.

16. Did you ever return it to Mr. Hager?

Ans. No, sir.

17. Do you know whether it was ever returned to him?

Ans. I believe not, sir.

18. Do you know of any reason existing at any time why the book of minutes was not returned to him?

Ans. No, sir; I can't say that I do.

19. When you received the book of minutes from Mr. Hager, did you understand that it was not to be returned to him?

Ans. I did not.

20. Did you expect that he was to have it again? [Objected to.]

Ans. I can't say.

21. While president, have you heard of any objection on the part of the directors why said book should not be returned to Mr. Hager?

Ans. No, sir, I don't recollect of any.

32. Did you, in company with other stockholders, call on Mr. Stevens at Bordentown, in January, 1846?

Ans. Yes, sir.

23. State what occurred there between Mr. Stevens and them.

Ans. On our arrival at Bordentown we requested to see Mr. Stevens. He was up stairs in company with a number of the directors of the Camden and Amboy Company, when I requested that our interview might be with Mr. Stevens. The other gentlemen withdrew, and we entered into the room with Mr. Stevens. I then stated to him that we came to get some information of the

affairs of the New Brunswick Co. A great deal of conversation took place, and we obtained very little satisfaction in regard to the affairs. Mr. Stevens became somewhat excited, and said he would manage the Company, or did manage the Company, as a close corporation, and if we did not like that, he would have nothing to do with it. I believe that was the amount, sir, of what took place.

24. Was any request made to Mr. Stevens to make a valuation of the stock of the company?

Ans. I think there was.

25. Who made that request?

Ans. I don't recollect distinctly; but I think Mr. Hager or Mr. Bishop.

26. Exhibit I being shown to witness, he is asked, What do you know about that paper?

Ans. I remember of seeing it when it was received here.

27. Did you understand it to be an answer to the request so made?

Ans. Yes, sir.

28. Did you offer your stock to Mr. Stevens at the price named in that letter?

Ans. I did.

29. Did you obtain it?

Ans. No, sir.

30. To whom did you sell your stock, and when?

Ans. I believe I sold it to Commodore Stockton. I can't recollect when, but before the Raritan was burnt.

31. Was it before or after the settlement between Commodore Stockton and the complainant, at Princeton basin?

Ans. Before.

32. What price did you get for your stock?

Ans. I got $1,250 per share, or thereabouts.

33. How many shares did you sell?

Ans. 5.

34. Are you certain it was $1,250 per share?

Ans. That is my impression. I was promised the same that Mr. Hager was to have, but they cut me off $200 per share, on account of the burning of the Raritan.

35. Do you mean to say that you did not complete the sale of your stock, or receive the money therefor, until after the burning of the steamer Raritan, and the settlement made with the complainant?

Ans. I recollect receiving the money after the burning of the Raritan; but I do not recollect about the settlement.

36. Do I understand you to say that you were to receive the price at which the complainant sold his stock, as ascertained at the Princeton basin settlement?

Ans. I don't know where it was ascertained. I was to receive the same as Mr. Hager.

37. Did you attend the settlement made with the complainant at Princeton basin?

Ans. I did.

38. Did you receive the money for your stock after that settlement?

Ans. I don't recollect whether it was after or before.

39. Who generally attended the directors' meetings of said Company?

Ans. Edwin A. Stevens, James Neilson, John R. Thomson—they attended the most frequently—and myself.

40. Were you generally consulted by Mr. Stevens, and Neilson and Thomson, about transactions there occurring?

Ans. Well, no, sir.

41. Why were you not consulted?

Ans. I can't answer that question, sir; I don't know.

42. Were there consultations among the other directors relating to matters of the Company at such meetings?

Ans. Very little, sir; and none that I heard.

Cross-examined.

Ques. 1. Did Mr. Hager ever act as secretary in the board, or at a meeting of stockholders, where any business was transacted, after 1839?

Ans. Well, as to the date, I can't distinctly recollect.

2. Did he ever so act after you got the minute-book of him?

Ans. I do not recollect that he ever did.

3. When he handed you the minute-book, did he hand it to you as the Company's minute-book, or as a mere copy thereof?

Ans. I can't distinctly recollect, whether it was the original or a copy.

4. Who owned the steamboats with which the steam-towing was conducted?

Ans. I don't know, sir.

5. Who owned the steamers New York, Philadelphia, and Burlington?

Ans. I don't recollect, sir.

6. Would you not suppose that the steam-towing belonged to the parties who owned the boats that did the business, unless they were hired or chartered by some other party for the purpose?

Ans. I should think so, sir.

7. If the steamboats which did the business belonged to the Camden and Amboy Railroad Company, and that Company received no compensation from the New Brunswick Company for the use of the boats, but allowed the New Brunswick Company credit for all the expenses of the business, whose business would you call it?

Ans. Well, I should think it was the Camden and Amboy's.

8. Was there not some arrangement between the New Bruns-

wick Co. and Maurice Buckman, in reference to the coal business, and in reference to barges for carrying coal?

Ans. I don't recollect, sir; but I think there was; that is my impression.

Do you know, can you now remember, what were the particulars of that arrangement?

Ans. No, sir.

10. Can you say that the New Brunswick Co. was not liable to respond for his tolls, in case of his failure to pay them?

Ans. Well, I can't particularly say. I know that there was something said about the arrangement with Buckman. I think the Company lost a good deal of money by Buckman.

11. In your direct examination you state that you did not know that the New Brunswick Co. was charged with the running expenses of the Swan and Transport, and the brakeman's and conductors' wages on the railroad, and ferriage at Camden; do you now understand that such charges are contained in the books?

Ans. I do not know.

12. The said charges are open and plain on the books, and in examining the books you must have seen them; is there any reason why you should have particularly remembered them?

Ans. I don't recollect seeing such charges.

13. Is there any reason in particular why you should have remembered them particularly if you had seen them?

Ans. I don't know that there is.

14. Whilst the New Brunswick Co. was using the steamers Swan and Transport to carry their freight between New York and South Amboy, was it not right that said Company should pay the running expenses of said boats?

Ans. It appears to me reasonable that they should.

15. If said expenses are charged in the books, is it not likely that you understood the matter then better than you can remember it now?

Ans. Yes, sir.

16. You say you do not recollect of the Company's paying ferriage on their goods at Camden; if it was so paid and so charged in the books, is it not your opinion that it was in pursuance of an understanding to that effect at the time?

Ans. Well, I never heard of such a charge, and I don't recollect of seeing it.

17. May you not have heard of it at the time and seen it, and not now recollect it?

Ans. I think not, sir.

18. How can you say, at this late day, that you may not have seen and understood all those charges at the time?

Ans. My impression was to the contrary, that no such charges could be made.

19. You always had access to the books when you desired it; had you not?

Ans. I never had any access to any other books than where the vouchers were kept.

20. Did you not always have access to any books of the Company that you desired to see?

Ans. Well, I can answer that by saying that I never was refused while I was president.

21. At the interview between Mr. Stevens, the elder Bishop, and yourself, did Mr. Stevens argue the matter, as to the inexpediency of opening the books to every one?

Ans. I don't recollect that there was any argument upon the subject.

22. You said that a good deal of conversation took place on that occasion; what was that conversation about?

Ans. I don't recollect.

23. Did not Mr. Stevens contend, that in a transportation business liable to be met with a competition, it was very desirable to keep very close secrecy of the parties' affairs?

Ans. Well, sir, I think it is likely he might have made use of that argument, but we never saw the force of that.

24. Did you continue to examine the books and vouchers up to the time you retired from the direction and presidency?

Ans. No, sir.

25. To what period did you continue to examine the same?

Ans. I don't recollect; but it was a long time previous to my being superseded.

26. So far as you examined the books, did they contain any charges against the Company, to your recollection, which were improper?

Ans. Not that I recollect.

27. By whom was the business of the Company, as respects the details and arrangements of the same, principally managed and conducted, whilst you were president?

Ans. By Edwin A. Stevens.

28. Is it not a fact that you were but imperfectly acquainted with the details of the said business?

Ans. Yes, sir.

29. Who constituted the executive committee of the Company?

Ans. I don't recollect, sir, that there was an executive committee. Mr. Stevens always did the business of the Company—Edwin A. Stevens.

30. Did not Mr. Swan manage the business of the Company, in his time?

Ans. I think he did, sir.

31. Did he not act as an agent with very full powers?

Ans. I don't know; as far as I can recollect, he did.

32. Was not Mr. Swan a good deal in arrears to the Company when he died?

Ans. I do not know the fact; but I believe he was.

33. Did you assist in settling Mr. Swan's account after his death?

Ans. No, sir.

34. Do you remember how much money the Company lost by Buckman?

Ans. I do not.

35. What is your impression on the subject?

Ans. My impression is that they lost a good deal.

Direct Examination resumed.

Quest. 1. In speaking of the books in your cross-examination, do you mean the Anderson books, or any other?

Ans. I know of no other books than the Anderson books.

2. Do you mean to say, that you have examined no other books of the New Brunswick Co. than the Anderson books?

Ans. No, sir; I have examined the Napoleon books kept by the treasurer.

3. Do the Anderson and Neilson books comprehend all the books of the Company that you have examined?

Ans. I think that is all, sir.

4. In your cross-examination you speak of an arrangement which may have existed between Buckman and the Company; while the president of the Company, do you know, of your own knowledge, of any arrangement existing between Buckman and the Company, whereby the New Brunswick Co. were to pay the tolls due the canal Co. from Buckman?

Ans. I do not know, sir.

5. You say in your cross-examination that it appeared reasonable to you that the New Brunswick Co. should pay the running expenses of the Swan and Transport while engaged in carrying freights between New York and South Amboy; do you know the terms upon which the C. & A. Railroad Co. transported the freights of the Union Transportation Line between New York and Philadelphia for the New Brunswick Co.? If you do, state it. [Question objected to, because it is leading—it not appearing that the C. & A. Railroad Co. were to transport such freights; nor that they were to transport them between New York and Philadelphia, and the contrary being the fact.]

Ans. I don't recollect the sums that were mentioned, specified in the contract.

6. Do you know whether the contract made it obligatory upon the New Brunswick Co. to pay the running expenses of said steamers? [Objected to.]

Ans. I think not, sir.

7. You speak in your cross-examination of having access to the books which you desired to see. State what books of the Company you refer to.

Ans. I don't know that I desired to see any particular books; and I never saw any books but Mr. Anderson's and Mr. Neilson's, besides the book of minutes.

8. You say in your cross-examination that you do not recollect of having seen any charges against the Company that were improper; do you mean to say that you knew of your own knowledge of the correctness of all the charges in said books? [Objected to.]

Ans. I only judged they were correct from the vouchers that were there.

9. Did you know of your own knowledge that the vouchers examined were justly and properly due from the New Brunswick Co.? [Objected to.]

Ans. Well, I don't know how to answer that question. I have reason to believe they were correct. I don't know what you mean by personal knowledge; I have no reason to disbelieve it.

10. If any of said vouchers were presented for ferriage between Camden and Philadelphia, would you have considered such vouchers correct of your own knowledge? [Objected to.]

Ans. No, sir; I would not.

11. You say you believe that Mr. Swan was a good deal in arrears to the Company when he died; do you know it of your own knowledge?

Ans. I do not, sir.

12. What was the foundation of your inference in regard to it?

Ans. I think I have heard it; but I can't tell you from whom.

Cross-examined again.

Quest. 1. Do you know whether there was anything said in any contract between the New Brunswick Co. and the C. & A. Railroad Co., about which party was to pay the running expenses of the Swan and Transport?

Ans. I don't recollect, sir.

2. If the contract between said Companies extended only to Camden, would not the New Brunswick Co. be properly charged with the ferriage from Camden across to Philadelphia? [Objected to.]

Ans. I should think so; but that was not our understanding.

3. Has not the complainant, Mr. Hager, been talking to you, explaining about these things, and his views about them?

Ans. We have been talking of them; but he has not given me his views.

(Signed) MILES C. SMITH.

Nov. 21st, 1855.

Mrs. Mary H. Platt's Testimony.

Present as before.

Newark, November 22d, 1855.

MRS. MARY H. PLATT, being sworn:

Ques. 1. Please state the connection which existed between Henry R. Swan and yourself, and the time of his death.

Ans. He was my husband; he died on the 7th day of August, 1839.

2. Did Mr. Swan travel for the benefit of his health, prior to his sickness; if so, did you accompany him?

Ans. He did so travel; but I did not accompany him.

3. Did he so travel during the year 1839?

Ans. Yes.

4. Please state how long he was absent from New York during his travels of that year.

Ans. 4 or 5 weeks.

5. Was he able to attend to his business on his return?

Ans. He was not.

6. Do you know what was his business?

Ans. Agent of the Camden & Amboy Railroad and Transportation Co.

7. Do you know whether he was in the employ of the New Brunswick Steamboat and Canal Transportation Co., for several years prior to his death?

Ans. I do not.

8. Do I understand you to say that Mr. Swan did not attend to his public business after his return to New York, preceding his death?

Ans. He did not, I think.

9. Please state what were Mr. Swan's pecuniary means at the time of his death.

Ans. I knew very little about them.

10. Did he leave any property, or cash?

Ans. A few hundred dollars.

11. Have you any knowledge that Mr. Swan was indebted to the Company for whom he transacted business, immediately preceding his death?

Ans. No, I have not.

12. Have you ever heard, or was you informed, of any claim the Company, in whose employment he was at that time, may have had against him?

Ans. No.

13. Did Mr. Swan leave with you any books containing accounts or transactions which he may have had with the Company?

Ans. He did not.

14. Are you certain that Mr. Swan was employed as agent by the Camden & Amboy R. R. Co., and not of the New Brunswick Co.?

Ans. I know he was by the C. & A. R. R. Co.; of the other, I don't know anything about.

(Signed) MARY H. PLATT.

Nov. 22d, 1855.

Adjourned to Tuesday, 11th Dec., 11 a. m., at New Brunswick.

Alfred Decker's Testimony.

Present as before.

New Brunswick, Dec. 12th, 1855.

ALFRED DECKER, recalled by complainant, affirmed.

Ques. 1. State the year when you commenced attending the monthly settlements of the Union Transportation Line, at Bordentown.

Ans. I am unable to state the year; it was some time previous to 1846; but I am unable to say how long before.

2. Do you know whether there was a line of transportation of way-freights between Philadelphia and Bordentown, called the Way Market Line?

Ans. I do not, of my own knowledge.

3. State what you know respecting the same.

Ans. I know by general information there was such a line.

4. Who transacted the business of that line at Philadelphia or Camden?

Ans. I do not know.

5. By whom were the general statements rendered at the monthly settlements generally prepared, and when?

Ans. They were prepared either by myself, or under my instructions, immediately at the close of each month, and preceding the settlement.

6. Did said general statements, when so prepared, exhibit the current monthly business of the Union Transportation Line?

Ans. They did.

7. From what books and documents were the same made up?

Ans. The receipts were made up from the daily way-bills; the expenses were made up from vouchers in hand, as paid by the agents, Benjamin Fish, William S. Freeman, and myself.

8. Were the way-bills recorded in any book or books in your office?

Ans. The way-bills inward for New York were, for a time, copied partially into bound books; subsequently the original way-bills were preserved in book form, and not copied.

9. Were there copies made of the way-bills sent from New York to Philadelphia?

Ans. The way-bills of freight were made in bound books, and copies sent to Philadelphia.

10. What were those bound books called?

Ans. Way-bill or manifest-books.

11. State where such books now are, which were kept prior to April, 1846.

Ans. I presume they are in New York, a portion of them; I don't know how many of them; I mean at the office of the C. & A. R. R. Co.

12. In making up the general statements, in what form did you receive Mr. Freeman's and Fish's accounts—that is, their receipts and expenses of the line?

Ans. The amounts charged to them, as well as to myself, for freights, were taken from the way-bills and compared together; the amount of expenditures by them was sent to me in gross sums.

13. Do you mean to say, that the receipts of the line collected by Freeman and Fish were ascertained by you from the way-bills?

Ans. From the way-bills, and from a comparison of abstracts furnished by each party.

14. Did Mr. Freeman furnish you with an abstract of the receipts and expenses of the line at the Philadelphia end?

Ans. Mr. Freeman furnished me with an abstract of daily way-bills, received by him from New York and way-stations at the close of the month, and of the gross amount of his expense account for each month.

15. State the forms in which the general statements were made up.

Ans. The statements showed the amount received by each agent, the amount of his expenses, the amount of money due from him, the weight carried between New York and Philadelphia and from way-stations, the amounts due the Camden & Amboy Railroad Co. for transportation, and the amount due the New Brunswick Co., or the amount due from said Company.

16. Were the general statements printed or written?

Ans. I think, for a part of the time, they were written; and those of a subsequent date were a printed form.

17. Were the general statements made up in right and left hand columns, or in what way?

Ans. They were made on an open foolscap sheet of paper, ruled with various columns for dollars and cents, weights, &c.

18. Was the general statement divided into right and left hand, or which side the sheet contained the receipts and expenses of the agents?

Ans. The right-hand page of the sheet contained the account of the receipts and expenses, and the balances due from the agents,

and the amounts due to C. & A. R. R. Co., and the New Brunswick Co.

19. Please state the items named on the left-hand side of the general statement, in their order.

Ans. The amount of tonnage carried, the amount received for transportation, the amount of State duties, the amount of charges advanced on goods, and the amount due to the C. & A. R. R. Co. for transportation.

20. Were the amounts received for transportation, named in the last answer, for freights collected, and nothing else?

Ans. Nothing but freights.

21. Were the amounts received for transportation of freights, named in your answer to the 19th question, as entered on the left-hand side of the statement, entered in one sum, or was it divided in sums received at New York and at Philadelphia?

Ans. The amount was subdivided as follows: Received for freights from New York, received for freights from Philadelphia, received for way-freights from New York, received for way-freights from Philadelphia—according to the amounts actually received.

22. Do you mean to say, that the accounts of the agents, and the balances due from them to the New Brunswick Co., were entered entirely on the right-hand side of the general statement?

Ans. Yes.

23. How many copies of the general statement were made out for each monthly settlement?

Ans. One original copy, to be returned to the Company as a voucher or evidence of the amount of the month's work; I think that each agent was furnished with a copy.

24. Can you state how many copies were furnished at the settlements?

Ans. One to the Company, as before stated, and subsequently one to each agent.

25. As a general thing, were any alterations made in the contents of the general statements rendered at the settlements at those meetings?

Ans. No.

26. At the close of the monthly settlements, who took from said meeting the general statement, and the copies thereof?

Ans. I retained the original, and rendered it with my expense account, and vouchers therefor, to the person acting as treasurer, or book-keeper, of the New Brunswick Co., Mr. Anderson, or Mr. Swan; one copy of the general statement was furnished to Mr. B. Fish, one to Wm. S. Freeman, and one kept by myself.

27. Were such copies transcripts of the original copy?

Ans. I suppose they were taken off correctly by the clerks; meant to be so.

28. Did you send, or render, to William H. Gatzmer the general statement, or a copy thereof?

Ans. I may have done so for a short time, while I rendered the accounts to Mr. Neilson, through Mr. Anderson; but do not recollect, if so, how long.

29. Were you in the habit of examining the books of the New Brunswick Co., kept by Mr. Anderson, containing the accounts of the New Brunswick Co.?

Ans. I was not. I have seen the books open occasionally, but never examined them particularly.

30. Do you know whether Anderson's books contained the receipts and expenditures of the Union Transportation Line?

Ans. I do not know, of my knowledge.

31. For what purpose did you render to him the general statements and your expense account, and by whose direction?

Ans. I rendered the papers to Mr. Anderson as the authorized representative of the treasurer, Mr. A. S. Neilson, by his sanction, and for the purpose of having said accounts recorded in the books of the New Brunswick Co.

32. Do you know, of your own knowledge, whether Mr. Anderson's books contain the receipts rendered at the monthly settlements, from the business of the line, by Mr. Freeman and yourself?

Ans. I do not.

33. You stated that you furnished your monthly expense accounts to Mr. Anderson; did you furnish the expense accounts of Freeman and Fish to Anderson?

Ans. I did not.

34. Do you know whether Mr. Anderson received them?

Ans. It was the practice of Mr. Fish and Mr. Freeman to forward their accounts, with the vouchers, to Mr. Anderson.

35. Do you know by whom they were forwarded?

Ans. I do not.

36. Does the book of general statements kept by you contain an exact copy of the contents of the general statements rendered at the monthly settlements?

Ans. It is meant to be a correct copy.

37. Do you mean in all particulars, and in right and left-hand statements, as before explained in this examination?

Ans. Yes.

[The preceding part of this examination of Decker was taken in Mr. Bradley's absence; he having missed the early train from Newark.]

38. What was included under the head of "charges paid," as contained in the accounts of Freeman and yourself, on the right-hand side of the general statements rendered at the settlements?

Ans. Charges included moneys advanced on freight, when received for transportation from other lines—steamboats, railroads, &c.—custom-house fees, cooperage, and some other trifling items.

39. Do you mean the cooperage done in the Union Transportation Line, at New York and Philadelphia?

Ans. That form of question is not proper; it is unintelligible to me in its present shape.

40. What do you mean by the term "cooperage," in the last answer but one?

Ans. I mean putting boxes in transportable order, when not in that order when delivered to the line.

41. Were the charges for cooperage, at New York and Philadelphia, charged in your expense accounts on the right-hand side of the general statement?

Ans. They were included in the aggregate amount of the expense accounts on that side.

42. Were they so included under the head of "charges paid?"

Ans. They were.

43. In ascertaining the balances due from Freeman and yourself, at the monthly settlements, in what way were the moneys charged in your expense accounts under the head of charges paid, refunded to you, and how did the same appear on the general statements?

Ans. These charges were paid at the outset, on the receipt of the goods, out of moneys then in hand; they were entered on the way-bills in a distinct column from the freight money, and collected with the freight money from the owners of the goods, and credited by the receiving agents, at each end, in their monthly accounts-current with the Company, and appeared on the general statement under the head of freight and charges, received by W. S. Freeman and myself. The item of cooperage was included under the same head, and passed through the accounts, for convenience of collection. I charged the same in my account with the Company, and Mr. Freeman credited the same in his account with the Company, and so vice versa, as to the cooperage at the other end of the line, as well as the charges.

44. Do you mean to say that, in ascertaining the balances due from Freeman and yourself, at the monthly settlements, the item charged under the head of "charges paid," as appeared upon the right-hand side of the general statement, and which included the cooperage, was allowed to Freeman and yourself at the settlements, and which so appeared by the general statements?

Ans. I do.

45. You have stated that the left-hand side of the general statements contained the amount for charges paid at New York and Philadelphia; do the said amounts of charges paid, on the left side, correspond with the amount allowed to Freeman and yourself, on the right-hand side?

Ans. They do, as a general thing. Instances occur where items are put into the column of charges on the way-bill, when not actually advanced, but are put in for the purpose of being collected

as a sort of extra charge on the goods; in such a case credit is given the Company for the amount so collected, but no debit is charged against the Company in the accounts for such items.

46. I understand you to say that both the amounts of money advanced on goods and charges for cooperage are contained on the left side of the general statement, under the head of charges paid. Am I right?

Ans. Yes.

47. Have you ever rendered any voucher, as a debit charge against the Company, for charges paid, other than the entries thereof on the general statement, in your account current on the right side of said statement?

Ans. My practice was to make a formal bill, comprising all charges entered on the way-bills for each month, referring, in such bill, to the way-bills for its correctness; said bill being receipted by me, and filed, as a voucher, with my monthly accounts.

48. According to your settlement with the New Brunswick Co., by the balances paid to them by you, was not said formal bill allowed to you in said settlement?

Ans. It was.

49. Do you know whether Anderson's books, the general day-books and ledgers, contained charges against the New Brunswick Co. for the amounts of said charges paid?

Ans. I do not know, of my own knowledge.

50. Did you ever receive from William H. Gatzmer any expense accounts against the New Brunswick Co., which were rendered by you to Mr. Anderson?

Ans. I think I paid some coal bills sent to me by Mr. Gatzmer.

51. Did you incorporate such bills in your accounts-current against the Company?

Ans. I think I did.

52. Can you approximate the amount received on the average price of freights, per ton, of the Union Transportation Line, while the New Brunswick Co. were owners thereof? [Waived.]

53. What was the average price per ton received for freights by the Union Transportation Line, while the New Brunswick Co. were the owners thereof?

Ans. Probably from ten to thirteen dollars per ton of 2,240 lbs.

54. For how long a time did you pay the balances due from you to the New Brunswick Co. to Ira Bliss?

Ans. I cannot recollect.

55. State as near as you can.

Ans. I can fix no definite time.

56. Was it more than one year?

Ans. I do not recollect.

57. What books were you required to produce before the master before whom this examination is now being taken, by the subpœna served upon you? [Question objected to.]

Ans. I think the book called the book of general statements, and the book of monthly accounts.

58. How many copies of said books were kept by you while agent of the New Brunswick Company?

Ans. I have no copies of the books; the books are themselves copies of the original accounts rendered by me to the Company.

59. How many of said books are there?

Ans. Some 3 or 4.

60. Do said books cover the time you transacted the business of the Union Transportation Line for the New Brunswick Co.?

Ans. They do.

61. Please produce said books before the master here present, in obedience to the subpœna served upon you.

Ans. I decline doing so.

62. For what reason?

Ans. For various reasons. The first reason is, they are mere copies taken from the original accounts, as rendered up to the Company with the vouchers, for my own security and convenience. Another reason is, they are not valid evidence for or against the parties in this suit. I consider them my private books.

63. Are those books now in your possession?

Ans. They are.

64. Do you refuse to produce the book, or books, called the book of general statements, and the book, or books, of monthly accounts, which were kept by you while transacting the business of the Union Transportation Line as the agent of the New Brunswick Company, at this time before the master, for the purpose of this examination? [Objected to, as leading, and as asserting facts that are not proved and not true.]

Ans. I decline so doing.

65. State how many books you have which are known as books of general statements.

Ans. One only, I believe.

66. How many books of monthly accounts?

Ans. I think I have 3 books containing copies of monthly accounts.

67. Are those 4 books now in your possession; and if so, where?

Ans. They are in my possession in New York.

68. Have you exhibited said books to any one, or have they been examined by any one recently?

Ans. They have not been seen by any person.

69. Do the amounts of moneys for freights received and the amount for charges appear on the right-hand side of the general statement in one sum, or in separate sums?

Ans. In one sum.

70. On the left-hand side of the general statement, you say, is

contained the amounts of charges paid; is the same so entered as received from New York and Philadelphia, separately?

Ans. They are.

Cross-examined.

Ques. 1. You say you have a book containing copies of the general statements before referred to; did you, or not, keep the said copies for your own convenience?

Ans. I kept them for my own convenience.

2. To whom did you give the original general statements each month?

Ans. I gave them to the authorized representative of the New Brunswick Co., either Mr. Anderson or Mr. A. S. Neilson.

3. Did you consider, and do you now consider the said copies thereof, which you kept in a book for your own convenience, as your own private copies or book?

Ans. I did, and do so consider them.

4. I understand you to say that all charges advanced, or due, on goods received for transportation, were collected of the owner or consignee, and when so collected were credited to the Company, the same as the freight was credited; is that correct?

Ans. The whole amount of way-bills, for freight and for charges, was credited to the Company at the close of each month, whether collected or not at that time.

5. Did the balances of money which you and Mr. Freeman paid over to the treasurer, or other receiving agent of the Company, embrace the results of the collections for charges advanced on goods as well as the results of freights?

Ans. They did.

6. For several years, did you not pay said balances to A. S. Neilson, treasurer of the Company?

Ans. I did.

7. Did not the general statement show the whole amount of receipts, as well the moneys collected to reimburse charges paid as the moneys collected for freights?

Ans. Yes.

8. Have you not sometimes looked into the Company's books kept by Mr. Anderson?

Ans. I have looked into them, but without any intent of examining them.

9. Have you, when looking at them, observed whether he had fully entered the receipts from transportation, so as to include the total amount of moneys collected for charges paid, as well as moneys collected for freights?

Ans. I am unable to say that I know that from examination, but I believe it was his practice so to do. I cannot recall any specific instance.

10. In your prior examination you stated, in substance, that

you considered the cooperage a charge against the owner of the goods, and not against the Company; why, then, did you include it in your account with the Company?

Ans. For the same reason that I included in my account with the Company moneys advanced on goods—that is, for the purpose of having such charges collected from consignees, together with the freight due.

Direct Examination resumed.

Ques. 1. In your cross-examination you say you consider the books of general statements as your own private copy or book; did you or the New Brunswick Co. pay for the book of general statements, and the 3 books of monthly accounts?

Ans. The New Brunswick Co. paid for all the books and stationery used in the office—even my check-book.

2. You say that all the moneys collected for freights and charges were credited to the Company; state where they were credited to the New Brunswick Co.?

Ans. In the general statements.

3. On which side of the general statements?

Ans. On the right-hand side.

4. When you say in your cross-examination that the general statement showed the whole amount of receipts for freights, as well as charges, which side of the general statement do you mean contained the same?

Ans. The right-hand side.

5. You say in your cross-examination that you believe it was Anderson's practice to enter the whole amount of receipts from transportation, including charges paid, as well as freights; do you know of a single entry in Anderson's books which contains the said amounts?

Ans. I have seen such amounts, but cannot refer to page or date.

(Signed) A. DECKER.

Dec. 12th, 1855.

Adjourned to December 13th.

William S. Freeman's Testimony.

Present as before.

WILLIAM S. FREEMAN, sworn for complainant.

Ques. 1. In your previous examination in this cause I understood you to say that you always paid over to the agent of the New Brunswick Co. the monthly balances due from you to said Company prior to the next succeeding monthly settlements. Am I right?

Ans. Yes.

2. While agent of the New Brunswick Co., did you ever know of a single deviation in so doing?

Ans. I think not.

3. There is credited upon the large cash-book of the treasurer of the New Brunswick Co., under date of September, 1846, the sum of $3,539 18, as received from you; can you state from what proceeds of said Company the same accrued?

Ans. That was for the general and closing balance due from me to the Company upon closing my accounts with them. That balance was occasioned by the collection of unsettled accounts in my hands. In closing my account with the New Brunswick Co. for March, 1846, I owed the New Brunswick Co. $22,812 76, to which I added accounts collected by me, which accounts had been credited in a previous month, of $848 68, which formed a part of a previous charge, also in my account, making the whole sum $23,661 44
Of this amount I paid Mr. Neilson 19,661 44

Leaving a balance against me of..... 4,000 00

In September or October following, I settled this balance thus:

Add to the account for sales of unclaimed merchandise.. 67 08

Making the total..... $4,067 08

I rendered an account for the following items:

Losses 127 49
Damages 74 03
Profit and loss for uncollected bills (which have never been collected) 326 38

Making the sum of..... $527 90

Making the balance due the Company from me.... $3,539 18

Which I paid Mr. Neilson, as above stated. The whole account was rendered in April at the settlement for March, and, I presume, was entered in Mr. Anderson's books, except the few items last stated, the account for which was rendered when this balance was settled.

4. Did you pay the said balance to Mr. Neilson in person, or otherwise?

Ans. I paid his draft on me for the amount.

5. Who received the money from you for said draft? [Question objected to.]

Ans. I think I paid it to Mr. Gatzmer.

6. The balance named in the last answer but one, of $22,812 76; was that the balance ascertained to be due from you at the monthly settlement for March, 1846?

Ans. Yes.

7. State the amount of your total receipts and expenditures of the Union Transportation Line business for March, 1846, as rendered at said settlement.

Ans. That I can't do; I don't recollect it.

8. Did you keep any book of account while agent of said Company, which you can refer to and make answer to the last question?

Ans. I kept a copy of my receipts and expenditures, but I have it not with me.

9. State in what book or books such receipts and expenditures were entered.

Ans. In my book of accounts current.

10. To whom did you pay the cash of $19,661 49?

Ans. To Mr. Neilson.

11. Are you certain it was paid to Mr. Neilson in cash by you?

Ans. No; I paid his draft for the amount.

12. To whom did you pay his drafts for said amount? [Objected to.]

Ans. I think it was to Mr. Wm. H. Gatzmer.

13. You say the whole account was rendered in April, and you presume was entered in Anderson's books; do you know of your own knowledge that the whole amount was so entered in said books?

Ans. No.

14. While agent of the New Brunswick Co., in what way, and by what route, were the freights of the Union Transportation Line carried between Philadelphia and Bordentown?

Ans. Sometimes by steamboat on the Delaware; at other times by railroad from Bordentown to Camden, and thence by boats to the city.

15. How were said freights carried between Bordentown and Philadelphia, during the season of navigation on the Delaware?

Ans. Generally by steamboats.

16. Name the steamboats so employed whilst you were agent of said Company.

Ans. I don't think I can; we carried freight in the steamboats Burlington, Trenton, and other boats of the C. & A. R. R. Co., and occasionally by others, the names of which I don't remember.

17. Was it a part of the regular employment of said steamboats, Burlington and Trenton, to carry such freights during the season of navigation, between Bordentown and Philadelphia?

Ans. Yes.

18. Were more than one of said steamers last named so employed at the same time?

Ans. No; seldom more than one at a time.

19. Do you mean to say that the freights of the Union Transportation Line were carried by steamboats between Philadelphia and Bordentown for each year, during the season of navigation?

Ans. No, only when they were employed for that purpose; for several years the entire freight came by railroad to Camden, summer and winter.

20. Do you know of one or more years, during the season of navigation, in which the freights of the Union Transportation Line were not carried between Philadelphia and Bordentown by steamboats? if you do, name such years.

Ans. I cannot particularize the years; but I think it was between 1841 and 1846, or 1847; the Burlington, when last used by us, met with an accident, after which she was drawn off for repairs, and my impression is, she was lengthened, and not completed or resumed again for two or three years; it may be more; during which time the freights were received by way of Camden, and from thence to Philadelphia, by any boat we could employ for the purpose.

21. When you say that your impression is, that the freights of the Union Transportation Line were received for 2 or 3 years by way of Camden, do you mean during the time the Burlington was repaired and lengthened?

Ans. I mean, during that time, and perhaps afterwards.

22. When the Burlington was off the line, what was the employment of the steamerTrenton?

Ans. I don't know; I don't remember.

23. Do you know, of your own knowledge, that the steamer Burlington was off the line for two or three years, and during which time the freights of the Union Transportation Line were not carried between Philadelphia and Bordentown by the steamboat?

Ans. I know the Burlington was off the line for 2 or 3 years, and during that time the freights were received by way of Camden; I do not recollect any coming by boat at that time direct from Bordentown.

24. Do you know this to be so from any books or documents kept by you; or in what way?

Ans. I speak from general memory as to the fact; but I think the years may be specified in my expense accounts, rendered to Mr. Anderson.

25. In what books, kept by you, would the same appear?

Ans. In the copy of my receipts and expenditures, called the book of accounts current.

26. You say the freights were carried from Camden to Philadelphia by such boats as you could get; name such boats, and who procured them?

Ans. I don't remember names; we employed the boats of the Camden Ferry Co.; we hired schooners, a sloop occasionally, and a good many barges; the names I don't recollect.

27. Who paid for the use of the said schooners, sloops, and barges, in carrying the said freights?

Ans. I did.

28. To whom?

Ans. Sometimes to one and sometimes to another.

29. Who owned said vessels?

Ans. I do not know.

30. Were the payments for the use of such vessels charged in your monthly accounts; if so, under what head?

Ans. I can't answer that; it is in the account somewhere.

31. Will the books kept by you as agent of the New Brunswick Co. show the fact?

Ans. My private book will show that fact; I previously stated that the book alluded to was my private book; a copy of my receipts and expenditures.

32. Do you mean the receipts and expenditures of the Union Transportation Line, while the New Brunswick Co. were owners thereof?

Ans. Yes.

33. Name said book.

Ans. The book of accounts current.

34. Were any of the barges or vessels above named carrying said freights across the river between Camden and Philadelphia, owned by the New Brunswick Co.?

Ans. Not that I know of.

35. In your previous examination, you stated that you paid for several months $1,500 per month for the use of the steamer Trenton; in what employment was the steamer Trenton at that time?

Ans. Employed in carrying freight for the Union Transportation Line.

36. Were such the regular through-freights of said line, or way-freights between Bordentown and Philadelphia?

Ans. Quite likely it was both.

37. Was there a line of transportation known as the Way Market Line?

Ans. Yes.

38. Between what places?

Ans. I believe it was between Bordentown and Philadelphia; the freight came by way of Camden, and crossed the river in ferry-boats; but no part of this business was under my charge.

39. Under whose charge was it?

Ans. The conductor of the line was the only one I knew as having charge of that freight.

40. Had you anything to do, in any way, either in paying ferriage or transacting anything relating thereto?

Ans. No; not as to that Market Line.

41. Do you know who were the proprietors of said line?

Ans. I believe the C. & A. R. R. Co. were the proprietors.

42. Do you know the amount of ferriage paid by said line, and how paid?

Ans. I do not know the amount; neither can I say by whom paid.

43. Can you not state to what head of accounts the moneys were charged, as paid out by you for schooners, barges, &c., carrying freights across the ferry?

Ans. Very likely under the head of "Charter of Barges."

44. Had the same any connection with the ferriage paid by you to the Camden & Philadelphia Ferry Co.?

Ans. No; it was a separate account.

45. To whom did you pay the charges for ferriages?

Ans. I paid the agent of the Ferry Co. for all freights crossed in their boats; I cannot remember the parties to whom I paid for the schooners, sloops, and barges.

46. Name that agent.

Ans. William H. Gatzmer.

47. Were such payments made in monthly sums?

Ans. At the end of the month we paid the amount due for that month.

48. Were such payments made upon bills rendered, containing the daily amount of ferriage; or in what way?

Ans. The daily amounts were specified sometimes, but generally ascertained from our way-bills.

49. Who directed you to pay said ferriage?

Ans. I believe I received the order from Mr. Stevens—Mr. E. A. Stevens.

50. Can you state who paid the ferriage of the freights for the Union Transportation Line, to the Ferry Company, before you commenced doing so?

Ans. I cannot.

51. In your previous examination, you stated that there was a general statement rendered at the monthly settlements; state in what form such statements were made up, and by whom. [Question objected to.]

Ans. The form was a printed one, and the amounts and figures filled up by Mr. Decker.

52. Were the general statements divided into right and left hand statements?

Ans. The general statement was on two pages, the right and left, on the same sheet of paper.

53. On which side of the general statement were the accounts of Decker, Fish and yourself entered?

Ans. On the right side of the sheet.

54. State the different heads or lines on the right side of the sheet in their order. [Ques. objected to.]

Ans. First, amount, freight and charges, received by W. S. Freeman on way-bills from New York; amount, freight and charges, received by W. S. Freeman on way-bills from Philadelphia. Sec-

ond, amount, freight and charges, received by A. Decker on way-bills from New York; and freight and charges received by A. Decker on way-bills from Philadelphia. Third, amount, freight and charges, received by B. Fish on way-bills from New York; amount, freight and charges, received by B. Fish on way-bills from Philadelphia. Fourth, total amount of W. S. Freeman's receipts; amount W. S. Freeman's expenses; balance due from W. S. Freeman; the same with regard to Mr. Decker and Mr. Fish.

55. What is comprehended in the item of charges, named in your receipts on the right-hand side of the statement?

Ans. All moneys paid to other lines for freight and expenses, and all charges paid for cooperage, custom-house fees, insurance, &c.

56. Does the item of expenses of Decker, Fish and yourself, on the right-hand side of the statement, contain the item of charges paid?

Ans. Yes.

57. When you say cooperage was included under the head of charges paid, what cooperage do you mean?

Ans. I mean all cooperage done at New York, Philadelphia and other places, on the business of the line, before goods leaving such places.

58. In the settlement of the accounts of Decker, Fish and yourself, rendered at the monthly settlements, on the right-hand side of the general statement, were the moneys charged and received by each agent, for cooperage, charges paid, &c., entered under the head of charges paid, a balanced account between the said agents and the New Brunswick Co.?

Ans. The cooperage is charged by one agent, and the amount received by the other agent, and paid over to the Company, and so for all charges.

59. Are the New Brunswick Co. charged on the right hand of the general statement, under the head of charges paid, for moneys advanced on goods and for cooperage; and if so, are they credited for the same, and for the like amount?

Ans. The word charges embraces every item of advances entered on the way-bills from New York and Philadelphia, and charged to the Company, and afterwards received by the opposite agent, and paid over to the Company.

60. Are the New Brunswick Co. both charged and credited in the monthly accounts of said agents, on the right-hand side of the general statements for cooperage, and for charges advanced on goods?

Ans. Yes, but the items do not appear in detail.

61. Do I understand you to say that the moneys advanced by each agent, for cooperage and advances on goods, were accounted for to said agents, at the monthly settlements?

Yes, we were allowed for all our charges and cooperages.

62. State the items of the several lines on the left side of the general statement in their order.

Ans. I can't give the items in their order; the pages embrace the weight of goods carried, in pounds and tons; the amount received for freight, and the amount of charges due thereon; the amount paid to the Railroad Company, and the amount paid for the use of steamboats.

63. Were the amounts of freights and charges on the left side of the general statement separately entered?

Ans. Yes, I think they were.

64. Were both freights and charges entered as separately received in New York and Philadelphia?

Ans. Part of the time they were, and part of the time simply charges, a general total.

65. Were your accounts of receipts and expenses entered in the general statements prior to the monthly meetings?

Ans. Mr. Decker generally made out the general statements, and took them with him to the place of settlement, where they were compared with my account and found to agree.

66. Did you receive a copy of the general statement at the monthly settlement?

Ans. I either received it then or a short time afterwards.

67. What disposition did you make of them? [Ques. objected to.]

Ans. Some of them were copied in a book, and some of them stowed away in a box in the office.

68. Copied in what book?

Ans. Book of general statements.

69. What disposition did you make of your current monthly expense accounts?

Ans. Copied them in my book of accounts current; the original accounts were handed over to Mr. Anderson?

70. By whom were they handed to Mr. Anderson?

Ans. Sometimes by myself, at others by Mr. Gatzmer.

71. To whom did you return your vouchers for monthly expenses?

Ans. They went into the hands of Mr. Anderson, the same way as did my accounts; sometimes I handed them myself, and sometimes I handed them to Mr. Gatzmer, and he handed them to Mr. Anderson.

72. What books of account of the business of the Union Transportation Line, while the New Brunswick Co. were the proprietors thereof, have you brought to this examination in obedience to the subpœna served on you?

Ans. I have not brought any.

73. What books of account of said line were you required to bring by said subpœna?

Ans. The book or books called the book of accounts current, and the book of monthly balances; I did not bring them because I considered them my private property, and not the books of the Company.

74. How many books of accounts current have you kept while agent of the New Brunswick Co.?

Ans. I have kept but one.

75. How many books of monthly balances?

Ans. There were several of them; two or three of which I think I have now in Philadelphia.

76. Where is the book of accounts current at present?

Ans. It is in the office of a lawyer in Philadelphia, where I took it for consultation.

77. Do you consider the books of accounts current, and the 2 or 3 books of monthly balances, to be in your possession or under your control?

Ans. I do.

78. Were said books paid for by your money, or the moneys of the New Brunswick Co.?

Ans. The New Brunswick Co. paid for them.

79. Do all of said books contain accounts of the business of the Union Transportation Line, while you transacted the business of said line, as the agent of the New Brunswick Co.?

Ans. They contain accounts of my own transactions with the Company.

80. Do the accounts of said books relate to the business of the Union Transportation Line while the New Brunswick Co. were proprietors thereof?

Ans. Yes.

81. Why did you not bring to this examination, for the purposes of this cause, and of your own examination therein, the said books, as you were commanded to do by the subpœna of this court?

Ans. I understood the subpœna commanded me to bring the books belonging to the Company; the books I have mentioned are my own private property, and have never been out of my hands until recently; and I was advised by my attorney not to bring them.

82. Where were these books kept and written into?

Ans. In my office, in Philadelphia.

83. Did you pay the rent for that office?

Ans. Not with my own money.

84. Did you pay the rent of that office, either with your own or any other person's money; and if with any other person's money, whose was it?

Ans. I did pay the rent out of money in my hands belonging to the New Brunswick Co.

85. Do you mean to be understood that the said office that you have called "my office," was the office of the New Brunswick Co.?

Ans. No; it was the office of the Union Transportation Line, where a portion of the business of the New Brunswick Co. was transacted.

86. During the time that you paid the rent of said office, as you stated, from the moneys of the New Brunswick Co., who were the proprietors of the said Union Transportation Line?

Ans. The New Brunswick Co., I believe, were the proprietors.

87. Were the books that you were called upon by the subpœna served on you to produce here kept in the said office from day to day, or time to time, and the entries made therein made as the several occasions for making such entries occurred? [Question objected to, as leading, and as tending to involve the witnesses by concealed implications.]

Ans. The books therein named were kept in that office, and entries made once a month.

88. From what book, books, papers, or documents, were all the entries in the said books, named in the said subpœna served on you, made?

Ans. The entries in the book of accounts current were made from my account current with the Company, and from abstracts of way-bills; the entries in the book of monthly balances were also derived from the way-bills.

89. Were the entries in said books derived from no other source or sources?

Ans. I know of no other. I will qualify that a little: we have a book called an entry-book, continued from day to day, in which the charges on freight are entered opposite to the entry of freight to New York. The sum total of these charges is an item in my account—my monthly account in these books.

90. Were these books named in the subpœna kept and written into during the usual hours of business; I mean as an ordinary thing?

Ans. They were during the usual hours of business.

91. Were the entries made in said books made as well by some one or more of the clerks in the office as yourself?

Ans. In my book of accounts current I made nearly, or quite, all the entries myself. In the book of monthly balances the entries were made by several persons connected with the office, and frequently by myself.

92. Did any clerk, or person, employed by the New Brunswick Co., make entries in said books?

Ans. The clerks employed by that Company made entries in the book of monthly balances. I am not conscious that a single entry was made in my book of account current, but what I made myself.

93. Was this book of accounts current open to the examination, inspection, or supervision of any officer of the New Brunswick Co., apart from yourself and such clerks as may have been in your office?

Ans. That book was open for the inspection of the officers of the Company whenever called for, but not to the clerks in the office.

94. Have you seen any such officer of the New Brunswick Co. examine or inspect said book called accounts current?

Ans. No; that book is a copy of my statements, rendered at the end of the month, by which we settled.

95. When did you take, or send, or place the said book of accounts current to a lawyer's office in Philadelphia?

Ans. After I had received the subpœna to come here to-day.

96. Had you any conversation, or did you have any advice or suggestion from any person, or persons, to take said last named book to such lawyer's office?

Ans. No; after I had taken it there, I mentioned the fact to Mr. Gatzmer.

97. Were you written to on that subject?

Ans. I was not.

98. From whence did you take that book to said lawyer's office?

Ans. Directly from my own fire-proof, in Philadelphia.

99. In what building, or office, in Philadelphia, was your own fire-proof at that time?

Ans. It was in the building called the Walnut Street House—in the house where I board.

100. In what office in said Walnut Street House?

Ans. In the office of the Transportation Line.

101. What transportation line, and who are the proprietors thereof?

Ans. The transportation line of the C. and A. Railroad, where I left all my papers during my absence.

102. Are you acquainted with the subject-matters of the charges made by the original and amended bills of complaint in this cause, and of the answers of the defendants thereto, so as to enable you to judge of the relevancy of the books of monthly balances and accounts current to the same?

Ans. I think not; for I have never seen the original, or amended bill.

103. Do you know of any reason why you could not have produced said books here to make answers therefrom in relation to this cause? [Question objected to.]

Ans. No, I don't know of any reason, save the inherent right of every one to take care of his own property; there is nothing I wish to conceal.

104. Do you mean there is nothing in said books that you wish to conceal from the parties in this cause?

Ans. I know of none.

Cross-examination.

Ques. 1. I understand you to say that your book of accounts

current is merely a copy of the monthly accounts rendered by you to the officers of the New Brunswick Co.; is that the fact?

Ans. It is so.

2. Was it made for your own convenience and satisfaction as a memorandum for your own use?

Ans. Yes.

3. Was it made for any other purpose than that?

Ans. No; I made it as a memorandum of the account for my own satisfaction.

4. When you say that it was open for examination to the officers of the Company, do you mean anything more than that you would have made no objection to their seeing it?

Ans. No; I have no other meaning than that.

5. You don't mean to say, then, that it was theirs, and that they were therefore entitled to inspect it?

Ans. Well, I am not certain about that; I think they would have had a right to look at it when they pleased.

6. You mean to say, then, that though copied by you from the accounts, as a memorandum for your own convenience, the officers would have been entitled to see it, and examine it?

Ans. Yes.

7. Were the original accounts from which the entries in this book were copied, on loose sheets, or otherwise?

Ans. They were copied immediately into this account from loose sheets.

8. Were these loose sheets the accounts which you rendered to the officers of the Company and settled by?

Ans. Yes.

9. The entries in the book, then, being copies of these accounts on loose sheets, were not original entries?

Ans. No.

10. What was done with the loose sheets containing the original accounts?

Ans. They were given to Mr. Anderson.

11. Did the moneys paid by you, for ferriage of the goods at Camden to the Ferry Co., appear in these accounts?

Ans. They did.

12. Did they not appear under the head of ferriage?

Ans. The amounts paid to the Ferry Co. did, under that name, or Ferry Co.

13. Were not far the greater part of the goods carried by the line, which were crossed at Camden after 1838, carried across the river by the Ferry Co.?

Ans. Almost entirely during the summer time; barges and other vessels were employed during the winter, generally.

14. They were employed in addition to the Ferry Co., were they not?

Ans. Yes, they were.

15. Did you return with your account current the vouchers for the moneys paid out by you?

Ans. Yes.

16. Were such accounts and vouchers ever returned to you?

Ans. No, I have never seen them since.

17. Did not some of the goods in every year cross the ferry at Camden?

Ans. I think not.

18. In what year did no goods cross the ferry?

Ans. I don't think any crossed in 1836.

19. Did not some of the goods in every year after 1838 cross the ferry at Camden?

Ans. Yes.

20. Did you ever return, in your accounts, any ferriage paid to the Ferry Company, except what was actually paid for goods of the Union Transportation Line, actually ferried by said Company?

Ans. No, I had no other business to attend to, but the business of the Union Transportation Line.

21. The entries contained in the books of monthly balances, I understand you to say, were all copied from other books or documents; is that correct?

Ans. Yes.

22. Then these books were not books of original entries?

Ans. They were not. The way-bills and entry-books were the books of original entry.

23. Were these books of monthly balances anything more than private memorandum-books kept by you for your own satisfaction, to know how your accounts stood?

Ans. Those monthly balances were for my own convenience, and the convenience of others in the office.

Adjourned to Newark, Dec. 14.

24. Were the books named in the last question anything more than a list of the names of parties owning freight, made out monthly for the convenience of collection?

Ans. They were nothing else but a book of that kind. They were never used for any other purpose.

25. Did you ever settle by them?

Ans. No, the settlements were all made from the papers handed to the officers of the Company, which were derived from the way-bills and the entry-books, and bills on hand for disbursements.

26. Then the book of monthly balances was kept by you merely for your own convenience, in the transaction of your business, and not as books of account between you and the Company; is that so?

Ans. It is, sir.

27. Have you examined Mr. Anderson's day-book for 1846, this

morning, in reference to your account for March, 1846, out of which grew the payment to Mr. Neilson of the sum of $3,539 18; if so, what do you find therein?

Ans. I have examined that account since I came here this morning, and I find therein a credit to the Company of the amount of freight and charges received by W. S. Freeman, on way-bills from New York, for March, 1846..... $28,879 62
Amount of freight and charges, received by ditto, on way-bills from Philadelphia..... ..... 279 77

Making a total of..... $29,159 39
And also several debits, the aggregate of which is..... 6,346 63

Leaving a balance of..... $22,812 76

28. Does that balance appear to the credit of the Company on Anderson's books?

Ans. It does.

29. Does not that balance contain, in itself, the said sum of $3,539 18, which was paid to Mr. Neilson by you in September or October?

Ans. It does.

30. Do you also find, in Mr. Anderson's book, the small items mentioned in your answer to the third question, on the direct examination, which accrued after the settlement of the March account?

Ans. I find the amount of those items on page 78 of day-book for 1846, both of debit and credit.

31. Does not Mr. Anderson's book, then, contain everything it ought to contain in reference to that account?

Ans. I think it does. I believe Mr. Anderson's books contain all my accounts. I have not examined the whole; but I believe they contain all the accounts rendered by me to the Company.

32. In this particular case, of which we have been speaking, is it not true that Mr. Anderson's book credits the Company with the collection made by you for charges on goods, as well as for freights?

Ans. It is true; he does so credit both freight and charges.

33. Have you any doubt that he has done so invariably?

Ans. I have no doubt; never had any. I feel as sure of this fact as I do of anything that I have never seen.

34. Did not the goods of the Union Transportation Line cross the ferry at Camden, in the years 1843, 1844, 1845 and 1846, entirely?

Ans. I think I can state that fact with certainty, that it was so; and I do it on the faith of a memorandum which I made out for that purpose; which paper was mislaid till this morning.

35. Please look at the charges in Anderson's books for ferriage

and railroad transportation, for the years 1843, 1844, 1845, and the months of January, February and March, 1846; and say whether, according to the best of your recollection, the several amounts correspond with the amounts paid by you for that purpose, during that period?

Ans. As near as I can recollect, I think they do, certainly. I once made a memorandum of this account, before closing my account with the Company. I found the amount paid up to that time of rising $74,000 for this purpose, for ferriage to and from Camden. The exact sum, however, I cannot state, but I know it was over that.

36. Do you mean that the amount paid by yourself was over that sum?

Ans. I mean the amount paid by myself was over that sum, and corresponds, as near as I can recollect, with the amounts charged by Mr. Anderson.

37. From what time did you pay the ferriage at Camden?

Ans. I paid the ferriage at Camden in the years 1842, 1843, 1844, 1845 and part of 1846; and I think some time previous to those years.

Direct Examination resumed.

Ques. 1. You say your books of account-current was a mere copy of the accounts of the New Brunswick Co.; did you prepare, while agent of the said Company, more than one book of accounts-current, and the books of monthly balances named in your direct examination?

Ans. No.

2. What debits do you refer to in your answer to the 27th cross-interrogatory, amounting to $6,346 63?

Ans. I refer to the debits in my account with the Company for that month, which constitutes my expense account for that month; found on page 28 of Anderson's day-book for 1846.

3. What book, kept by you, will show that amount of debit charged against the Company?

Ans. The book of account-current.

4. You say in your cross-examination, that the goods of the line crossed the ferry at Camden in 1843, 1844, 1845 and 1846; if that be so, how can the fact be ascertained?

Ans. The fact can be ascertained from Mr. Anderson's books. I have seen the entries this morning.

5. Do I understand you that you formed your belief, that the goods of the line crossed said ferry during said years, on the entries which you have seen to-day charged in Anderson's books for ferriage?

Ans. No; I refer to Mr. Anderson's books, as proof of the fact, and truth of my memorandum.

6. What memorandum do you speak of?

Ans. The memorandum alluded to in one of my previous answers.

7. From what was it made?

Ans. From the copy of my account rendered to the Company.

8. Is, then, your belief, that the freights of the line crossed the ferry during said years, founded on the bills of ferriage rendered in your accounts?

Ans. Yes.

9. You say that you think the monthly accounts for ferriage in Anderson's books from 1843 to 1846 correspond with your accounts; is it possible for you to make a full and correct answer without your books of accounts-current to refer to at this time, and can you do so now?

Ans. I believe I can.

10. Compare the ferriage charged in Anderson's book for August, 1843, with your book, and see if they correspond.

Ans. I can't do that, for I have not my books with me.

11. Can you make a comparison of any other month during the said 3 years?

Ans. Only from general memory.

12. What paper did you hand to Mr. Bradley at the commencement of the cross-examination last evening?

Ans. I don't recollect now. It now occurs to me: it was a copy of the subpœna served on me.

Second Cross-examination.

Ques. 1. In answer to question 8, of the last direct examination, you say your belief is that the freights crossed the ferry in the years spoken of is founded on the bills of ferriage rendered in your accounts; does not your own personal recollection corroborate the fact.

Ans. I know this fact; I would not have paid those bills had the goods not crossed the river, that's certain. I have an indistinct personal recollection of the fact, but I cannot state dates without a memorandum.

(Signed) W. S. FREEMAN.

Dec. 14, 1855.

Asa Whitehead's Testimony.

Present as before.

Newark, December 14th, 1855.

ASA WHITEHEAD, sworn for complainant.

Ques. 1. Have you acted as an abitrator between the New Brunswick Steamboat and Canal Transportation Co. and the Camden and Amboy Railroad and Transportation Co.; if so, when? [Qu. objected to.]

Ans. I did act as an arbitrator between the Company first named and the Delaware and Raritan Canal, and Camden and Amboy Railroad and Transportation Co.'s. I think the matter was first submitted to me some time in the month of May, 1851; and I think I made an award, dated the 1st day of June, 1851; I believe that was the date, from having in my possession a paper, purporting to be a draft of the award made on that day.

2. By whom were you requested to act as such arbitrator? [Question objected to.]

Ans. According to my recollection, the first intimation I had on the subject was from Mr. John R. Thomson, at a casual meeting with him in the railroad depot at Princeton. He then informed me that the parties above in my answer named had agreed to submit certain matters in difference between them to me. My recollection is, that Mr. Thomson then inquired of me whether I was willing to act, and that I consented.

3. What books, if any, of said Companies were used by you in making said award, and where was such examination and award made? [Question objected to.]

Ans. My recollection is, that I first met Mr. Field, who represented the Railroad and Canal Companies, and Mr. Bradley, who represented the New Brunswick Co. at my office in Newark; that at that time no books were produced, it being rather a preliminary meeting; that there was afterwards another meeting at my office, or at Mr. Bradley's office, at which some books were produced, which, I think, the counsel before named admitted contained the charges or accounts in relation to which the controversy was, and that they did contain those accounts. I cannot now make any designation what books they were, or whether they belonged to one or both of the Companies.

4. State as near as you can the general details of said award. [Question objected to.]

Ans. There was no particular detail in the award. From the draft before mentioned in my possession, it appears that the award was, that the Delaware & Raritan Canal and Camden & Amboy Railroad and Transportation Companies should pay to the New Brunswick Steamboat & Canal Transportation Company the sum of $6,512, within 30 days from the date of the award, in full satisfaction and discharge of all the claims and demands of the New Brunswick Co. submitted to me, and in full and final settlement of all the matters mentioned and included in the submission; and that upon the payment of that sum of money, the parties should respectively release in due form of law each to the other; all action and actions, cause and causes of action, claims and demands against each of them touching the matter submitted to me. I believe such to have been the award.

5. In arriving at said sum of $6,512, what items or matters between said companies were submitted to you? [Objected to.]

Ans. I cannot state now the particular items; but the claim of the New Brunswick Co. was for over-charges for several years alleged to have been made by the C. & A. Railroad Co. for transportation upon their railroad. There were claims or charges by the other companies for the charter of a steamboat called the New Philadelphia, for tolls on their canal and for steam-towing. These were the items as near as I can now tell. I mean I cannot now give the particulars.

6. Can you state whether the over-charges for transportation on the railroad applied to the weight of freights transported, or the money received therefor, or for both? [Objected to.]

Ans. My impression is that there was a statement before me of the number of tons of goods or merchandise upon which these over-charges had been made; that both the weight and the amount of charges were exhibited and used for the purpose of the hearing and the award. I have no recollection that there was any allegation of incorrectness in the weights.

7. Can you remember about the aggregate amount of whole award on both sides of the account? [Objected to.]

Ans. I cannot answer this question with any precision; but my impression is, that the amount of the New Brunswick Co.'s claim, with the interest allowed, was $29,000 and upwards; that the amount of the claim upon the other side, with the interest allowed, was so much less than that, to make the sum in their favor awarded. It is possible that the sum I have in my mind, and have stated, as the amount of the New Brunswick Co.'s claim, was the amount without interest; but I think not.

8. Did the amounts named in the last answer relate to railroad transportation? [Objected to.]

Ans. The amounts named in that answer include the respective claims of the parties against each other, as I have before stated.

(Signed) ASA WHITEHEAD.

Dec. 14, 1855.

William Halsted's Testimony.

Present as before.

New Brunswick, Dec. 18th, 1855.

WILLIAM HALSTED, sworn for complainant.

Quest. 1. Were you the counsel of the complainant in this case in his former suit against Stevens, Thomson, Neilson, and others in the court of chancery of the State of New Jersey?

Ans. I was.

2. While that suit was pending, and while engaged in taking evidence therein at New Brunswick, did you examine any books of account of the New Brunswick Co.; if so, when and where?

Ans. I think we had been engaged in examining testimony one day; and the next day, before we finished the examination, I went, I don't know at whose suggestion, nor how it was, I think, however, at the consent of the parties present, to the office of the treasurer, A. S. Neilson, and there I examined certain books which Mr. Neilson showed me as the books of the New Brunswick Co. I made certain extracts from those books. They were general summaries or abstracts, you may say, containing statements of amounts expended and paid out, gross amounts, and amounts received, without going into detail.

3. Did you find at the treasurer's office, besides the books, any abstract accounts presented at the same time?

Ans. If my recollection serves me, we had a paper containing an abstract account furnished by the Company; and I think we had it before I went to the treasurer's office; and that I examined the books there for the purpose of seeing whether that abstract account corresponded with the books.

4. State as near as you can how long you were engaged in making that examination.

Ans. Probably 5 or 6 hours. I think we went in the morning, and then again in the afternoon.

5. While engaged in that examination, did you make any particular examination of the details of the receipts and expenditures of the Railroad and Canal Transportation Lines, as entered in said books?

Ans. I don't think I did.

6. Were you called upon by any one about the close of the year 1847, in relation to the settlement or compromise of said suit?

Ans. I was called upon by Commodore Stockton in relation to the said suit.

7. Was the testimony in the former suit closed at the time he called on you?

Ans. I don't recollect whether it was all closed or not; the testimony here at Brunswick was closed.

8. When was it that Commodore Stockton called on you?

Ans. I couldn't fix the precise date; it was, I suppose, the latter part of the year 1847.

9. State as fully as you can what occurred between Commodore Stockton and yourself in relation to the settlement of said suit.

Ans. I think the Commodore asked me what John wanted; I replied he only wanted what was right; the Commodore replied, "that he ought to have," or words to that effect; then I think the question became more definite, and I stated that John wanted to know what the value of his stock was, and wanted to be paid the fair value of it; I think the Commodore's reply was, "that he should have," or "ought to have," or words to that effect; there was no difficulty between us as to the mode of settlement; by "John," he meant Hager, the complainant.

10. Was there any particular arrangement or conversation held between you how the settlement was to be effected?

Ans. It was agreed, or arranged, that there should be a meeting at Princeton basin, between John and myself on one side, and the Commodore and some of the persons connected with the Company on the other side; at which meeting the books were to be exhibited, and the value of the stock, as far as it could be, ascertained.

11. Was there any other stipulation named by Commodore Stockton in reference to the settlement?

Ans. It appears to me that there was a letter drawn up which he wished John Hager to sign; and that letter was making some statement, or retracting some statement, perhaps, in relation to Edwin A. Stevens's management of the Company; probably withdrawing some imputation that might have been supposed to have been cast upon him by John, either in his bill, or the suits, or in relation to his management of the Company.

12. Did Commodore Stockton leave a copy of the same with you?

Ans. He left either the original or a copy with me, in order that I might ascertain from John whether he would be willing to sign such a letter; I communicated with John, and he agreed to sign it, and did sign it.

13. Was the settlement dependent upon the signing of said letter?

Ans. Yes, it was; that was a preliminary to the accomplishing of the settlement.

14. Was the arrangement between Commodore Stockton and yourself finally agreed upon, before you saw the complainant in reference to it?

Ans. I think not.

15. Did you see the complainant before the time of meeting for settlement?

Ans. I think I did.

16. Did you attend the meeting for settlement at Princeton basin?

Ans. I did.

17. Who participated on the part of the Company?

Ans. I met Commodore Stockton there, and a Mr. Anderson was there from New York, with his books; I am not certain whether there was anybody else there on the part of the Company or not; I rather think there was; my impression is, rather, that Mr. Gatzmer was there, but I am not certain.

18. Were the books of Mr. Neilson and Anderson, with the abstract account which you saw at the treasurer's office, produced at said settlement?

Ans. I think they were.

19. About how long were you engaged in that meeting—settlement?

Ans. Well, it appears to me, but I am not certain, we went there before dinner, but did not get through till probably in the neighborhood of 12 o'clock at night.

20. What were you engaged in, generally, during the time you were there?

Ans. Talking with various persons; Commodore Stockton and others; and occasionally looking at the books.

21. Do you remember of any particular book or account being examined by you during the day?

Ans. I recollect examining some book or books, but I can't designate particularly what they were called, or what they were.

22. Do you remember any particular head of account, as set forth in the abstract that was examined by you?

Ans. I have no distinct recollection of what I saw on the books there at that time; it has gone from my memory.

23. Was the result of the settlement mutually agreed upon?

Ans. Yes; I believe it was.

24. State in what way the aggregate amount of the assets of the Company, by which the complainant was to receive his proportionate share, was arrived at.

Ans. I don't know as I can tell the precise way by which they got at the result; they ascertained from the books there, and the statements which they had exhibited, the value of the assets of the Company; by that means they ascertained what the value of John's stock was.

25. By whom were the steamboats, barges, and other property of the Company valued?

Ans. John Hager and Anderson were the principal persons who transacted the business there; looked over the books; I suppose the valuation must have been mutually made between them.

26. Did not Commodore Stockton participate in making a price for the steamboats, barges, &c., the outside property of the Company?

Ans. I have no distinct recollection of the Commodore's taking any particular part; it was all done there under his general supervision, in the presence of all of us; and all participated occasionally in the talk.

27. Do you remember the price at which the complainant's stock was valued?

Ans. It appears to me it was either eleven hundred and forty-five dollars, or fourteen hundred dollars, and over.

28. Do you remember of anything being added to the assets there ascertained, besides the balance as shown by the Anderson books and the abstract, with the valuation of the property?

Ans. I recollect after the settlement was made, after we had got to bed, that Mr. Richard Stockton came to our room with a paper; he wanted some alteration made in the former valuation to corre-

spond with that paper, or some addition to that valuation; some alteration or other; the paper, I suppose, will speak for itself.

29. What was the sum total for which he wished an alteration made in the statement, and what was it for?

Ans. I think the sum total was $50,000; and I think the valuation was for a steamboat.

30. Look at Exhibit M, and see if that was made out by you at that time.

Ans. This is my handwriting; it was made out that night; this is the valuation of the property of the Company; the writing in pencil at the bottom is not mine; the writing above my name is mine; that below is not.

31. Did you and the complainant room together that night?

Ans. We did.

32. State what occurred between Richard Stockton and yourself, in relation to the statement and valuation of the Company's property at that time.

Ans. I have already stated that he wished some alteration made; he was sent there by his father, as I understood, to have some alteration made in the valuation of the property.

33. Did you make such alterations at his request?

Ans. Yes.

34. After the alteration was made, did the aggregate amount of the assets of the Company correspond with the amount as at first ascertained?

Ans. It appears to me, now, that there was an addition of $50,000 put to it; still, without seeing the paper itself, I would not be willing to speak positively.

35. Have you any copy, or statement of the assets of the Company, differing from Exhibit M?

Ans. I don't recollect having any, now.

36. Did you understand who were the proprietors of the Steamtowing Line, one of the lines set forth in said abstract account?

Ans. I have no doubt I did understand then, but I don't recollect it now; my impression would be that it belonged to the New Brunswick Co.

37. Have you no recollection as to the particular object of Richard Stockton calling you out of bed?

Ans. No further than I have stated; it was to have some alteration or addition made in the valuation which had been previously agreed on.

38. Did you at any time, either at the settlement, or prior thereto, understand from the complainant that he wanted anything more from the Company than his proper share of the Company's earnings, together with the fair valuation of the Company's property? [Objected to.]

Ans. I never did.

Cross-examined.

Ques. 1. As I understand it, the settlement was effected by a sale of the complainant's stock to the Company; is that correct?

Ans. No, I don't say so.

2. Did not the complainant sell his stock to the Commodore, or to the Company?

Ans. The basis of the settlement, as I have stated, was, after the fair value of the stock was ascertained, John was to be paid by the Company or the Commodore the ascertained value of his stock; the transfer of the stock and the paying of him was a subsequent matter, with which I had nothing to do.

3. Is Exhibit M the paper as altered after Richard Stockton came back?

Ans. Yes, I think so.

Dec. 18, 1855.

WM. HALSTED.

William H. Gatzmer's Testimony.

Present as before.

New Brunswick, December 18th, 1855.

WILLIAM H. GATZMER, sworn second time.

Ques. 1. Have you been subpœnaed to produce at this time, and in this place, and upon this examination, the several memorandum-books, being 10 or 11, more or less, in number, and which books contain accounts and entries with Wm. S. Freeman, Loper & Baird, and other agents of the New Brunswick Steamboat and Canal Transportation Co., which you have testified are in your possession, and also the several monthly settlements rendered to you by Alfred Decker, and other agents of said Company, from the year 1840, inclusive, to the 1st day of April, 1846?

Ans. I have been served with a subpœna duces tecum, dated the 6th of December, 1855, and I decline producing the memoranda-books therein mentioned, because they are my private books, which the court has already decided I was not bound to produce.

I also decline to produce the monthly statements therein mentioned, because they are the property of the Camden & Amboy Railroad and Transportation Co., and do not belong to me; and that if they are required, the subpœna should have been directed to the president of that Company, in whose custody they properly are.

By letter from Robert L. Stevens, president of the said Railroad Company, dated Hoboken, Dec. 17th, 1855, I am addressed thus: "Dear Sir: I have been served with a subpœna duces tecum, which I have directed to be sent to you, and I will thank you to collect the statements mentioned therein, and on my behalf, as

president of the C. & A. R. R. Co., produce them before the master, and allow them to be made exhibits in the cause, but not to be deposited with the master. You are perfectly right in not producing them upon the subpœna directed to you, as they are the papers of the Company, and in my custody, and not in yours."

I produce the statements now upon the table, in obedience to the said letter of Robert L. Stevens, president of the Camden and Amboy Railroad and Transportation Co. I have been served with a subpœna requiring me to produce the books and papers mentioned in the question, being the subpœna to which I allued in the first part of my answer.

[The complainant here requests that the said statements may be considered as exhibits in the cause, and the defendants' counsel consents thereto, subject to all legal exceptions as to the competency of said papers.]

The general statements are made exhibits.

Newark, April 8th, 1856.

2. Are the general statements produced at the last examination by you, the general statements you received monthly, from 1840 to April, 1846, from the agents of the New Brunswick Co.?

Ans. They are the statements, with the exception of one, a copy of the original being substituted; I don't recollect what month it was.

3. Had you an account in the memorandum books with C. & F. King and C. King & Co., or either of them, while they were agents of the New Brunswick Co.? [Ques. objected to.]

Ans. My recollection will not serve me positively; but my impression is, that I had not.

(Signed) W. H. GATZMER.

Signed the 8th April, 1856, S. S. M., Com.

Petition of Appeal.

Supreme Court of the United States of America.

JOHN D. HAGER, Complainant and Appellant,
vs.
JOHN R. THOMSON, EDWIN A. STEVENS, JAMES NEILSON, and John R. Thomson, Edwin A. Stevens, James Neilson, Robert F. Stockton, and Richard Stockton, trustees of "The New Brunswick Steamboat and Canal Transportation Company," Defendants and Respondents.

To the honorable the Supreme Court of the United States:

The appeal of John D. Hager, the above named complainant and appellant, respectfully showeth, that on or about the eighteenth

day of May, A. D. 1852, the above named John D. Hager filed his bill in the circuit court of the United States for the district of New Jersey, in the third circuit, in equity, against the said defendants, John R. Thomson, Edwin A. Stevens, James Neilson, Robert F. Stockton, and Richard Stockton, trustees of "the New Brunswick Steamboat and Canal Transportation Company," and James Bishop and Martin A. Howell, setting forth, among other things, that the said complainant, being a stockholder in the said New Brunswick Steamboat and Canal Transportation Company, did, on or about the twenty-fifth day of March, A. D. 1847, file his bill in the court of chancery of New Jersey against the said defendants, John R. Thomson, Edwin A. Stevens, and James Neilson, directors of said Company, charging them as such directors, and the said Edwin A. Stevens also, as superintendent of the business of said Company, with divers breaches of trust and frauds in the management of the affairs of the said Company, and praying for an account of the business of the said Company, and other relief; to which said bill the said defendants filed their answer, and the complainant filed a replication thereto; that before the examination of the witnesses in said suit was completed, an agreement to compromise and settle said suit, upon terms and conditions set forth in said bill, was made in substance as follows, viz: that the said New Brunswick Company, and the said John R. Thomson, Edwin A. Stevens, and James Neilson, should purchase the stock of the said complainant in the said New Brunswick Company, and pay the said complainant therefor such price and sum as upon a fair examination of the affairs of the said New Brunswick Company, and a proper and fair estimate of its moneys, properties and assets, the said stock might be found to be worth, and that the said complainant should have an opportunity of examining the said Company's books, in order to satisfy himself of their correctness; that the said defendants exhibited to the said complainant a certain abstract account of all the business of the said Company, which the said defendants assured the said complainant contained all the business of the said Company, except the business of the steamboats "Napoleon" and "Raritan," for a certain period therein named; that the complainant relied upon such assurances of the correctness of said abstract account, and sold his said stock to the said defendants, upon the basis of the said abstract account; that since the said settlement and compromise, the complainant has discovered that the said abstract account is false and fraudulent, in a great many particulars, and that large sums of money were unfairly and fraudulently charged therein as disbursements and debts of said Company, and that large sums of money have been received by the said New Brunswick Company and its agents that were not credited on the said abstract account; that by means of the said fraudulent suppression of credits, and fraudulent charges, the entire amount of the assets

and estate of the said Company were greatly reduced below their actual and real amount and value, and praying, among other things, for the reasons set forth in said bill, that the said trustees of the said New Brunswick Company and the said defendants, who, with the funds of the said New Brunswick Company, purchased the stock of the said complainant in the said Company, might be decreed to carry out and complete the purchase of the said stock upon the terms of the said sale, and the basis of the said compromise agreed upon by the said complainant and the said defendants, as set forth in the said bill, and that an account might be taken of all the business of the said New Brunswick Company from its organization up to the time of the said settlement between the said complainant and the said defendants, and of all the moneys received and expenses paid, and of all the assets, moneys, and property, real and personal, of the said Company, at the time of the said compromise and settlement; and that the said settlement, so made between the said complainant and the said defendant, might be reformed, and the frauds and errors so committed against the said complainant might be stricken out and corrected; and that the true value of the said complainant's said stock might be fairly and correctly ascertained upon the terms and basis agreed upon for said settlement and compromise; and that the said defendants might be decreed to pay to the said complainant such further additional sum of money for his said stock, as it might be found upon such accounting to have been worth at the time of the said settlement and compromise.

That process of subpœna issued out of the said circuit court having been served upon all the said defendants, the said defendants, John R. Thomson, Edwin A. Stevens, James Neilson, Robert F. Stockton, and Richard Stockton, on or about the twenty-fourth day of December, A. D. 1852, filed their joint and several answer to the said bill in the said circuit court; and that the said complainant replied thereto. That on or about the nineteenth day of May, A. D. 1854, the said complainant, by leave of the said circuit court, filed in said court certain amendations to his said bill of complaint; that on or about the twenty-seventh day of March, A. D. 1855, the said defendants, John R. Thomson, Edwin A. Stevens, James Neilson, Robert F. Stockton, and Richard Stockton, filed their answer to the said amended bills of complaint; and that the said complainant replied thereto, as by reference to the said original and amended bills and answers may more fully appear.

That the errors, fraudulent suppression of credits, and fraudulent charges, against which the said complainant prays relief in his said original and amended bills, amount in the aggregate to the sum of more than two millions seven hundred thousand dollars, and that the proportion thereof for which the said complainant and

appellant claims in his said original and amended bills that he is entitled to a decree against the said defendants, amounts to the sum of more than one hundred and twenty-two thousand dollars.

That the said cause came on to be heard before the Honorable Robert C. Grier, judge of the said circuit court, on or about the twenty-eighth, twenty-ninth, thirtieth, and thirty-first days of March, A. D. 1859, upon the original and amended bills, answers, replications, and proofs; and that the said judge on the said thirty-first day of March, A. D. 1859, made and pronounced a final decree in said cause, wherein it was in substance adjudged and decreed that the said complainant's said bill of complaint should be dismissed with costs, which said final decree of the said circuit court is, as this appellant is advised, erroneous, and ought to be reversed, inasmuch as the said complainant is entitled to the relief sought and prayed for in his said bill of complaint.

Wherefore this appellant appeals from the whole of the said decree of the said circuit court to the Supreme Court of the United States, and respectfully prays that the said decree of the said circuit court, and the original and amended bills, answers, pleadings, depositions, evidence and proceedings in the said cause may be sent to the Supreme Court of the United States without delay; and that the said Supreme Court will proceed to hear the said cause anew; and that the said decree of the said circuit court, and every part thereof, may be reversed, and a decree made granting to the said appellant the relief prayed for in his said bill of complaint, with costs, or such other decree as to the said Supreme Court shall seem just.

Dated Trenton, September 27, 1859.

JOHN D. HAGER.

S. B. RANSOM, *of Counsel with Appellant.*

Filed October 3, 1859.

PH. DICKERSON, J.

Petition of Appeal.

Supreme Court of the United States of America.

JOHN D. HAGER, Complainant and Appellant,
vs.
JOHN R. THOMSON, EDWIN A. STEVENS, JAMES Neilson, and John R. Thomson, Edwin A. Stevens, James Neilson, Robert F. Stockton and Richard Stockton, trustees of the New Brunswick Steamboat and Canal Transportation Company, Defendants and Respondents.

To the honorable the Supreme Court of the United States:

The appeal of John D. Hager, the above named complainant

and appellant, respectfully showeth, that on or about the day of A. D. 185 , the above named John D. Hager filed his bill in the circuit court of the United States for the district of New Jersey, in the third circuit, in equity, against the said defendants, John R. Thomson, Edwin A. Stevens, James Neilson, Robert F. Stockton and Richard Stockton, trustees of the New Brunswick Steamboat and Canal Transportation Company, and James Bishop and Martin A. Howell, setting forth, among other things, that the said complainant, being a stockholder in the said New Brunswick Steamboat and Canal Transportation Company, did, on or about the twenty-fifth day of March, A. D. 1847, file his bill in the court of chancery of New Jersey against the said defendants, John R. Thomson, Edwin A. Stevens and James Neilson, directors of said Company, charging them as such directors, and the said Edwin A. Stevens also, as superintendent of the business of said Company, with divers breaches of trust and frauds in the management of the affairs of the said Company, and praying for an account of the business of the said Company and other relief; to which said bill the said defendants filed their answer, and the complainant filed a replication thereto, that before the examination of the witnesses in said suit was completed, an agreement to compromise and settle said suit, upon terms and conditions set forth in said bill, was made in substance as follows, viz: that the said New Brunswick Company and the said John R. Thomson, Edwin A. Stevens and James Neilson, should purchase the stock of the said complainant in the said New Brunswick Company, and pay the said complainant therefor such price and sum as, upon a fair examination of the affairs of said New Brunswick Company, and a proper and fair estimate of its moneys, property and assets, the said stock might be found to be worth, and that the said complainant should have an opportunity of examining the said Company's books, in order to satisfy himself of their correctness; that the said defendants exhibited to the said complainant a certain abstract account purporting to be an abstract account of all the business of the said Company, which the said defendants assured the said complainant contained all the business of the said Company, except the business of the steamboats "Napoleon" and "Raritan," for a certain period therein named; that the complainant relied upon such assurances of the correctness of said abstract account, and sold his said stock to the said defendants upon the basis of the said abstract account; that since the said settlement and compromise, the complainant has discovered that the said abstract account is false and fraudulent in a great many particulars, and that large sums of money were unfairly and fraudulently charged therein as disbursements and debts of said Company, and that large sums of money have been received by the said New Brunswick Company and its agents, that were not credited on the said abstract account; that by means of the said fraudulent suppression of credits and fraudulent

charges the entire amount of the assets and estate of the said Company were greatly reduced below their actual and real amount and value, and praying, among other things, for the reasons set forth in said bill, that the said trustees of the said New Brunswick Company and the said defendants, who, with the funds of the said New Brunswick Company, purchased the stock of the said complainant in the said Company, might be decreed to carry out and complete the purchase of the said stock upon the terms of the said sale and the basis of the said compromise agreed upon by the said complainant and the said defendants as set forth in the said bill, and that an account might be taken of all the business of the said New Brunswick Company from its organization up to the time of the said settlement between the said complainant and the said defendants, and of all the money received and expenses paid, and of all the assets, moneys, and property, real and personal, of the said Company at the time of the said compromise and settlement; and that the said settlement so made between the said complainant and the said defendants might be reformed, and the frauds and errors so committed against the said complainant might be stricken out and corrected, and that the true value of the said complainant's said stock might be fairly and correctly ascertained upon the terms and basis agreed upon for said settlement and compromise, and that the said defendants might be decreed to pay to the said complainant such further additional sum of money for his said stock as it might be found upon such accounting to have been worth at the time of the said settlement and compromise.

That process of subpœna issued out of the said circuit court having been served upon all the said defendants, the said defendants, John R. Thomson, Edwin A. Stevens, James Neilson, Robert F. Stockton, and Richard Stockton, on or about the twenty-fourth day of December, A. D. 1852, filed their joint and several answer to the said bill in the said circuit court, and that the said complainant replied thereto. That on or about the nineteenth day of May, A. D. 1854, the said complainant, by leave of the said circuit court, filed in said court certain amendations to his said bill of complaint; that on or about the twenty-seventh day of March, A. D. 1855, the said defendants, John R. Thomson, Edwin A. Stevens, James Neilson, Robert F. Stockton, and Richard Stockton, filed their answer to the said amended bill of complaint, and that the said complainant replied thereto, as by reference to the said original and amended bills and answers may more fully appear.

That the errors, fraudulent suppression of credits, and fraudulent charges against which the said complainant prays relief in his said original and amended bills, amounts in the aggregate to the sum of more than two millions seven hundred thousand dollars, and that the proportion thereof for which the said complainant and appellant claims in his said original and amended bills

that he is entitled to a decree against the said defendants, amounts to the sum of more than one hundred and twenty-two thousand dollars.

That the said cause came on to be heard before the Honorable Robert C. Grier, judge of the said circuit court, on or about the twenty-eighth, twenty-ninth, thirtieth, and thirty-first days of March, A. D. 1859, upon the original and amended bills, answers, replications, and proofs; and that the said judge, on the said thirty-first day of March, A. D. 1859, made and pronounced a final decree in said cause, wherein it was in substance adjudged and decreed that the said complainant's said bill of complaint should be dismissed with costs; which said final decree of the said circuit court is, as this appellant is advised, erroneous, and ought to be reversed, inasmuch as the said complainant is entitled to the relief sought and prayed for in his said bill of complaint.

Wherefore this appellant appeals from the whole of the said decree of the said circuit court to the Supreme Court of the United States, and respectfully prays that the said decree of the said circuit court, and the original and amended bills, answers, pleadings, depositions, evidence, and proceedings in the said cause may be sent to the Supreme Court of the United States without delay, and that the said Supreme Court will proceed to hear the said cause anew, and that the said decree of the said circuit court and every part thereof may be reversed, and a decree made granting to the said appellant the relief prayed for in his said bill of complaint, with costs, or such other decree as to the said Supreme Court shall seem just.

Dated Trenton, September 27th, 1859.

JOHN D. HAGER.

S. B. RANSOM,
Of Counsel with Appellant.

Filed Oct. 3, 1859.

PH. DICKERSON, J.

Petition of Appeal.

Supreme Court of the United States of America.

JOHN D. HAGER, Complainant and Appellant,
vs.
JOHN R. THOMSON, EDWIN A. STEVENS and JOHN R. Thomson, Edwin A. Stevens, James Neilson, Robert F. Stockton and Richard Stockton, trustees of the New Brunswick Steamboat and Canal Transportation Company, Defendants and Respondents.

To the honorable the Supreme Court of the United States:

The appeal of John D. Hager, the above named complainant

and appellant, respectfully showeth, that on or about the eighteenth day of May, A. D. 1852, the above named John D. Hager filed his bill in the circuit court of the United States for the district of New Jersey, in the third circuit, in equity, against the said defendants, John R. Thomson, Edwin A. Stevens, James Neilson and the said John R. Thomson, Edwin A. Stevens, Robert F. Stockton and Richard Stockton, trustees of the New Brunswick Steamboat and Canal Transportation Company, and James Bishop and Martin A. Howell, setting forth, among other things, that the said complainant, being a stockholder in the said New Brunswick Steamboat and Canal Transportation Company, did, on or about the twenty-fifth day of March, A. D. 1847, file his bill in the court of chancery of New Jersey, against the said defendants, John R. Thomson, Edwin A. Stevens and James Neilson, directors of said company, charging them, as such directors, and the said Edwin A. Stevens, also, as superintendent of the business of said company, with divers breaches of trust and frauds in the management of the affairs of the said Company, and praying for an account of the business of the said Company, and other relief. To which said bill the said defendants filed their answer; and the complainant filed a replication thereto, that before the examination of the witnesses in said suit was completed, an agreement to compromise and settle said suit upon terms and conditions set fort in said bill was made, in substance as follows, viz: That the said New Brunswick Company, and the said John R. Thomson, Edwin A. Stevens and James Neilson shall purchase the stock of the said complainant in the said New Brunswick Company, and pay the said complainant therefor such price and sum as, upon a fair examination of the affairs of the said New Brunswick Company, and a proper and fair estimate of its moneys, properties and assets, the said stock might be found to be worth; and that the said complainant should have an opportunity of examining the said Company's books, in order to satisfy himself of their correctness. That the said defendants exhibited to this complainant a certain abstract account of all the business of the said Company, which the said defendants assured the said complainant contained all the business of the said Company, except the business of the steamboats "Napoleon" and "Raritan," for a certain period therein named. That the complainant relied upon such assurances of the correctness of said abstract account, and sold his said stock to the said defendants, upon the basis of the said abstract account. That, since the said settlement and compromise, the complainant has discovered that the said abstract account is false and fraudulent, in a great many particulars, and that large sums of money were unfairly and fraudulently charged therein as disbursements and debts of said Company; and that large sums of money have been received by the said New Brunswick Company and its agents that were not credited on the

said abstract account. That, by means of the said fraudulent suppression of credits and fraudulent charges, the entire amount of the assets and estate of the said Company were greatly reduced below their actual and real amount and value; and praying, among other things, for the reason set forth in said bill, that the said trustees of the said New Brunswick Company, and the said defendants, who, with the funds of the said New Brunswick Company, purchased the stock of the said complainant in the said Company, might be decreed to carry out and complete the purchase of the said stock, upon the terms of the said sale, and the basis of the said compromise agreed upon by the said complainant and the said defendants, as set forth in the said bill, and that an account might be taken of all the business of the said New Brunswick Company, from its organization up to the time of the said settlement between the said complainant and the said defendants, and of all the moneys received and expenses paid, and of all the assets, moneys and property, real and personal, of the said company, at the time of the said compromise and settlement; and that the said settlement, as made between the said complainant and the said defendants, might be reformed, and the frauds and errors so committed against the said complainant might be stricken out and corrected, and that the true value of the said complainant's said stock might be fairly and correctly ascertained upon the terms and basis agreed upon for said settlement and compromise, and that the said defendants might be decreed to pay to the said complainant such further additional sum of money for his said stock as it might be found, upon such accounting, to have been worth at the time of the said settlement and compromise.

That process of subpœna issued out of the said circuit court having been served upon all the said defendants, the said defendants, John R. Thomson, Edwin A. Stevens, James Neilson, Robert F. Stockton and Richard Stockton, on or about the twenty-fourth day of December, A. D. 1852, filed their joint and several answer to the said bill in the said circuit court, and that the said complainant replied thereto. That, on or about the nineteenth day of May, A. D. 1854, the said complainant, by leave of the said circuit court, filed in said court certain amendations to his said bill of complaint; that on or about the twenty-seventh day of March, A. D. 1855, the said defendants, John R. Thomson, Edwin A. Stevens, James Neilson, Robert F. Stockton and Richard Stockton, filed their answer to the said amended bill of complaint, and that the said complainant replied thereto, as by reference to the said original and amended bills and answers may more fully appear. That the errors, fraudulent suppression of credits, and fraudulent charges against which the said complainant prays relief in his said original and amended bills, amount in the aggregate to the sum of more than two millions seven hundred thousand dollars; and that

the proportion thereof for which the said complainant and appellant claims in his said original and amended bills that he is entitled to a decree against the said defendants, amounts to the sum of more than one hundred and twenty-two thousand dollars.

That the said cause came on to be heard before the Honorable Robert C. Grier, judge of the said circuit court, on or about the twenty-eighth, twenty-ninth, thirtieth and thirty-first days of March, A. D. 1859, upon the original and amended bills, answers, replications and proofs, and that the said judge, on the said thirty-first day of March, A. D. 1859, made and pronounced a final decree in said cause, wherein it was, in substance, adjudged and decreed, that the said complainant's said bill of complaint should be dismissed with costs; which said final decree of the said circuit court is, as this appellant is advised, erroneous, and ought to be reversed, inasmuch as the said complainant is entitled to the relief sought and prayed for in his said bill of complaint.

Wherefore, this appellant appeals from the whole of the said decree of the said circuit court, to the Supreme Court of the United States, and respectfully prays that the said decree of the said circuit court and the original and amended bills, answers, pleadings, depositions, evidence, and proceedings in the said cause may be sent to the Supreme Court of the United States without delay, and that the said Supreme Court will proceed to hear the said cause anew, and that the said decree of the said circuit court, and every part thereof, may be reversed, and a decree made granting to the said appellant the relief prayed for in his said bill of complaint, with costs, and such other decree as to the said Supreme Court shall seem just.

Dated Trenton, September 27, 1859.

JOHN D. HAGER.

S. B. RANSOM,
Of Counsel with Appellant.

Filed Oct. 3, 1859.

PH. DICKERSON, *J.*

Petition of Appeal.

Supreme Court of the United States of America.

JOHN D. HAGER, Complainant and Appellant,
vs.
JOHN R. THOMSON, EDWIN A. STEVENS, JAMES NEILSON, and John R. Thomson, Edwin A. Stevens, James Neilson, Robert F. Stockton, and Richard Stockton, trustees of "the New Brunswick Steamboat and Canal Transportation Company," Defendants and Respondents.

To the honorable the Supreme Court of the United States:

The appeal of John D. Hager, the above named complainant and appellant, respectfully showeth, that on or about the eighteenth day of May, A. D. 1852, the above named John D. Hager filed his bill in the circuit court of the United States, for the district of New Jersey, in the third circuit, in equity, against the said defendants, John R. Thomson, Edwin A. Stevens, James Neilson, and the said John R. Thomson, Edwin A. Stevens, James Neilson, Robert F. Stockton, and Richard Stockton, trustees of the New Brunswick Steamboat and Canal Transportation Company, and James Bishop and Martin A. Howell, setting forth, among other things, that the said complainant, being a stockholder in the said New Brunswick Steamboat and Canal Transportation Company, did, on or about the twenty-fifth day of March, A. D. 1847, file his bill in the court of chancery of New Jersey against the said defendants, John R. Thomson, Edwin A. Stevens, and James Neilson, directors of said Company, charging them as such directors, and the said Edwin A. Stevens, also, as superintendent of the business of said Company, with divers breaches of trust and frauds in the management of the affairs of the said Company, and praying for an account of the business of the said Company, and other relief; to which said bill the said defendants filed their answer, and the complainant filed a replication thereto; that before the examination of witnesses in the said suit was completed, an agreement to compromise and settle said suit, upon terms and conditions set forth in said bill, was made in substance as follows, viz: that the said New Brunswick Company, and the said John R. Thomson, Edwin A. Stevens, and James Neilson should purchase the stock of the said complainant in the said New Brunswick Company, and a proper and fair estimate of its moneys, properties, and assets, the said stock might be found to be worth; and that the said complainant might have an opportunity of examining the said Company's books, in order to satisfy himself of their correctness; that the said defendants exhibited to the said complainant a certain abstract account of all the business of the said Company, which the said defendants assured the said complainant contained all the business of the said Company, except the business of the steamboats Napoleon and Raritan, for a certain period therein named; that the complainant relied upon such assurances of the correctness of the said abstract account, and sold his said stock to the said defendants, upon the basis of the said abstract account if false and fraudulent in a great many particulars, and that large sums of money were unfairly and fraudulently charged therein as disbursements and debts of said Company, and that large sums of money have been received by the said New Brunswick Company and its agents that were not credited on the said abstract account; that by means of the said fraudulent suppression of credits, and

fraudulent charges, the entire amount of the assets and estate of the said Company were greatly reduced below their actual and real amount and value, and praying, among other things, for the reasons set forth in said bill, that the said trustees of the said New Brunswick Company, and the said defendants, who, with the funds of the said New Brunswick Company, purchased the stock of the said complainant in the said Company, might be decreed to carry out and complete the purchase of the said stock, upon the terms of the said sale and the basis of the said compromise agreed upon by the said complainant and the said defendants, as set forth in the said bill, and that an account might be taken of all the business of the said New Brunswick Company from its organization up to the time of the said settlement between the said complainant and the said defendants, and of all the moneys received and expenses paid, and of all the assets, moneys, and property, real and personal, of the said Company, at the time of the said compromise and settlement; and that the said settlement so made between the said complainant and the said defendant might be reformed, and the frauds and errors so committed against the said complainant might be stricken out and corrected, and that the true value of the said complainant's said stock might be fairly and correctly ascertained, upon the terms and basis agreed upon for said settlement and compromise, and that the said defendants might be decreed to pay to the said complainant such further additional sum of money for his said stock, as it might be found upon such accounting to said settlement and compromise.

That process of subpœna issued out of the said circuit court having been served upon all the said defendants, the said defendants, John R. Thomson, Edwin A. Stevens, James Neilson, Robert F. Stockton and Richard Stockton, on or about the twenty-fourth day of December, A. D. 1852, filed their joint and several answer to the said bill in the said circuit court, and that the said complainant replied thereto; that on or about the nineteenth day of May, A. D. 1854, the said complainant, by leave of the said circuit court, filed in said court certain amendations to his said bill of complaint; that on or about the twenty-seventh day of March, A. D. 1855, the said defendants, John R. Thomson, Edwin A. Stevens, James Neilson, Robert F. Stockton and Richard Stockton, filed their answer to the said amended bills of complaint, and that the said complainant replied thereto, as by reference to the said original and amended bills and answers may more fully appear; that the errors, fraudulent suppression of credits, and fraudulent charges against which the said complainant prays relief in his said original and amended bills, amount in the aggregate to the sum of more than two millions seven hundred thousand dollars, and that the proportion thereof for which the said complainant and appellant claims in his said original and amended bills that he is entitled to a decree

against the said defendants, amounts to the sum of more than one hundred and twenty-two thousand dollars.

That the said cause came on to be heard before the Honorable Robert C. Grier, judge of the said circuit court, on or about the twenty-eighth, twenty-ninth, thirtieth and thirty-first days of March, A. D. 1859, upon the original and amended bills, answers, replications and proofs, and that the said judge, on the said thirty-first day of March, A. D. 1859, made and pronounced a final decree in said cause, wherein it was in substance adjudged and decreed, that the said complainant's said bill of complaint should be dismissed with costs; which said final decree of the said circuit court is, as this appellant is advised, erroneous, and ought to be reversed, inasmuch as the said complainant is entitled to the relief sought and prayed for in his said bill of complaint.

Wherefore this appellant appeals from the whole of the said decree of the said circuit court to the Supreme Court of the United States, and respectfully prays that the said decree of the said circuit court, and the original and amended bills, answers, pleadings, depositions, evidence and proceedings in the said cause, may be sent to the Supreme Court of the United States without delay, and that the said Supreme Court will proceed to hear the said cause anew, and that the said decree of the said circuit court, and every part thereof, may be reversed, and a decree made, granting to the said appellant the relief prayed for in his said bill of complaint, with costs, or such other decree as to the said Supreme Court shall seem just.

Dated Trenton, September 27, 1859.

JOHN D. HAGER.

S. B. RANSOM,
Of Counsel with Appellant.

Filed Oct. 3, 1859.

PH. DICKERSON, J.

Petition of Appeal.

Supreme Court of the United States of America.

JOHN D. HAGER, Complainant and Appellant,
vs.
JOHN R. THOMSON, EDWIN A. STEVENS, JAMES NEILSON, and John R. Thomson, Edwin A. Stevens, James Neilson, Robert F. Stockton, and Richard Stockton, trustees of the New Brunswick Steamboat and Canal Transportation Company, Defendant and Respondents.

To the honorable the Supreme Court of the United States:

The appeal of John D. Hager, the above named complainant

and appellant, respectfully showeth, that on or about the eighteenth day of May, A. D. 1852, the above named John D. Hager filed his bill in the circuit court of the United States for the district of New Jersey, in the third circuit, in equity, against the said defendants, John R. Thomson, Edwin A. Stevens, James Neilson, Robert F. Stockton, and Richard Stockton, trustees of the New Brunswick Steamboat and Canal Transportation Company, and James Bishop and Martin A. Howell, setting forth, among other things, that the said complainant being a stockholder in the said New Brunswick Steamboat and Canal Transportation Company, did, on or about the twenty-fifth day of March, A. D. 1857, file his bill in the court of chancery of New Jersey against the said defendants, John R. Thomson, Edwin A. Stevens, directors of said Company, charging them, as such directors, and the said Edwin A. Stevens, also, as superintendent of the business of said Company, with divers breaches of trust and frauds, in the management of the affairs of the said Company, and praying for an account of the business of the said Company, and other relief; to which said bill *the said bill* the said defendants filed their answer, and the complainant filed a replication thereto; that before the examination of the witnesses in said suit was completed, an agreement to compromise and settle said suit, upon terms and conditions set forth in said bill, was made, in substance, as follows, viz: that the said New Brunswick Company and the said John R. Thomson, Edwin A. Stevens, and James Neilson, should purchase the stock of the said complainant in the said New Brunswick Company, and pay the said complainant therefor such price and sum as, upon a fair examination of the affairs of the said New Brunswick Company, and a proper and fair estimate of its moneys, properties, and assets, the said stock might be found to be worth; and that said complainant should have an opportunity of examining the said Company's books, in order to satisfy himself of their correctness; that the said defendants exhibited to the said complainant a certain abstract account of all the business of the said Company, which the said defendant assured the said complainant contained all the business of the said Company, *which the said defendants assured the said complainant contained all the business of the said Company,* except the business of the steamboats "Napoleon" and "Raritan," for a certain period therein named. That the complainant relied upon such assurances of the correctness of the said abstract account, and sold his said stock to the defendants, upon the basis of the said abstract account. That since the said settlement and compromise, the complainant has discovered that the said abstract account is false and fraudulent in a great many particulars, and that large sums of money were unfairly and fraudulently charged therein as disbursements and debts of said Company; and that large sums of money have been re-

ceived by the said New Brunswick Company and its agents, that were not credited on the said abstract account. That by means of the said fraudulent suppression of credits and fraudulent charges, the entire amount of the assets and estate of the said Company were greatly reduced below their actual and real amount and value, and praying, among other things, for the reason set forth in said bill, that the said trustees of the said New Brunswick Company, and the said defendants, who, with the funds of the said New Brunswick Company, purchased the stock of the said complainant in the said Company, might be decreed to carry out and complete the purchase of the said stock upon the terms of the said sale, and the basis of the said compromise agreed upon by the said complainant and the said defendants, as set forth in the said bill, and that an account might be taken of all the business of the said New Brunswick Company from its organization up to the time of the said settlement between the said complainant and the said defendants, and of all the moneys received and expenses paid, and of all the assets, money, and property, real and personal, of the said Company, at the time of the said compromise and settlement; and that the said settlement so made between the said complainant and the said defendants might be reformed, and the frauds and errors so committed against the said complainant might be stricken out and corrected; and that the true value of the said complainant's said stock might be fairly and correctly ascertained, upon the terms and basis agreed upon for said settlement and compromise; and that the said defendants might be decreed to pay to the said complainant such further additional sum of money for his said stock, as it might be found upon such accounting to have been worth at the time of the said settlement and compromise.

That process of subpœna, issued out of the said circuit court, having been served upon all the said defendants, the said defendants, John R. Thomson, Edwin A. Stevens, James Neilson, Robert F. Stockton and Richard Stockton, on or about the twenty-fourth day of December, A. D. 1852, filed their joint and several answer to the said bill in the said circuit court, and that the said complainant replied thereto; that on or about the day of , A. D. 185 , the said complainant, by leave of the said circuit court, filed in said court certain amendations to his said bill of complaint. That on or about the twenty-seventh day of March, A. D. 1855, the said defendants, John R. Thomson, Edwin A. Stevens, James Neilson, Robert F. Stockton and Richard Stockton, filed their answer to the said amended bills of complaint; and that the said complainant replied thereto, as by reference to the said original and amended bills and answers may more fully appear. That the errors, fraudulent suppression of credits and fraudulent charges, against which the said complainant prays relief in his said original and amended bills, amount in the aggregate to the

sum of more than two millions seven hundred thousand dollars; and that the proportion thereof for which the said complainant and appellant claims in his said original and amended bills that he is entitled to a decree against the said defendants, amounts to the sum of more than one hundred and twenty-two thousand dollars.

That the said cause came on to be heard before the Honorable Robert C. Grier, judge of the said circuit court, on or about the twenty-eighth, twenty-ninth, thirtieth, and thirty-first days of March, A. D. 1859, upon the original and amended bills, answers, replications, and proofs; and that the said judge, on the said thirty-first day of March, A. D. 1859, made and pronounced a final decree in said cause, wherein it was in substance adjudged and decreed that the said complainant's said bill of complaint should be dismissed with costs, which said final decree of the said circuit court is, as this appellant is advised, erroneous, and ought to be reversed, inasmuch as the said complainant is entitled to the relief sought and prayed for in his said bill of complaint.

Wherefore this appellant appeals from the whole of the said decree of the said circuit court to the Supreme Court of the United States, and respectfully prays that the said decree of the said circuit court, and the original and amended bills, answers, pleadings, depositions, evidence, and proceedings in the said cause may be sent to the Supreme Court of the United States without delay; and that the said Supreme Court will proceed to hear the said cause anew; and that the said decree of the said circuit court, and every part thereof, may be reversed, and a decree made granting to the said appellant the relief prayed for in his said bill of complaint, with costs, or such other decree as to the said Supreme Court shall seem just.

Dated Trenton, September 27, 1859.

JOHN D. HAGER.

S. B. RANSOM,
Of Counsel with Appellant.

Filed Oct. 3, 1859.

PH. DICKERSON, JR.

Circuit Court of the United States of America, district of New Jersey, in the third circuit.

JOHN D. HAGER, Complainant,
vs.
JOHN R. THOMSON, EDWIN A. STEVENS, JAMES NEILSON, and John R. Thomson, Edwin A. Stevens, James Neilson, Robert F. Stockton, and Richard Stockton, trustees of "The New Brunswick Steamboat and Canal Transportation Company," Defendants.

[REC. CVIII, D. T., 1860.]—86

Know all men by these presents, that we, John D. Hager, of Poughkeepsie, in the State of New York, and John R. Ford and James Bishop, of the city of New Brunswick, in the county of Middlesex and State of New Jersey, are held and firmly bound unto the above named John R. Thomson, Edwin A. Stevens, James Neilson, Robert F. Stockton and Richard Stockton, in the sum of one thousand dollars, to be paid to the said John R. Thomson, Edwin A. Stevens, James Neilson, Robert F. Stockton and Richard Stockton; to which payment well and truly to be made, we bind ourselves, and each of us, our and each of our heirs, executors and administrators, jointly and severally, firmly by these presents.

Sealed with our seals, and dated the twenty-sixth day of September, in the year of our Lord one thousand eight hundred and fifty-nine.

Whereas the above named complainant, John D. Hager, has prosecuted an appeal to the Supreme Court of the United States, at the city of Washington, in the District of Columbia, to reverse the decree rendered in the above suit by the circuit court of the United States for the district of New Jersey, in the third circuit: Now, therefore, the condition of this obligation is such, that if the above named complainant, John D. Hager, shall prosecute his appeal to effect, and answer all damages and costs if he fail to make his appeal good, then this obligation shall be void, otherwise the same shall remain in full force and virtue.

JNO. D. HAGER, [SEAL.]
JAMES BISHOP, [SEAL.]
JOHN R. FORD. [SEAL.]

Sealed and delivered, and taken and acknowledged, this 26th day of September, A. D. 1859, before me.

GEO. A. VROOM.

UNITED STATES OF AMERICA,
District of New Jersey, ss.

John R. Ford and James Bishop, being duly sworn, depose and say, and each for himself saith, that he is worth the sum of one thousand dollars over and above all his just debts and liabilities.

JOHN R. FORD,
JAMES BISHOP.

Sworn to and subscribed, this 26th day of September, A. D. 1859, before me.

GEORGE A. VROOM,
U. S. Commissioner, &c.

I approve the within bond and the sufficiency of the sureties thereto.

GEO. A. VROOM,
U. S. Commissioner for the District of N. Jersey.

I approve the within bond and the sufficiency of the sureties thereto.

PH. DICKERSON, *Judge.*

Filed Oct. 3, 1859.

PH. DICKERSON, JR.

Petition of Appeal.

Supreme Court of the United States of America.

JOHN D. HAGER, Complainant and Appellant,
vs.
JOHN R. THOMSON, EDWIN A. STEVENS, JAMES NEILSON, and John R. Thomson, Edwin A. Stevens, James Neilson, Robert F. Stockton, and Richard Stockton, trustees of "The New Brunswick Steamboat and Canal Transportation Company," Defendants and Respondents.

To the honorable the Supreme Court of the United States:

The appeal of John D. Hager, the above named complainant and appellant, respectfully showeth, that on or about the eighteenth day of May, A. D. 1852, the above named John D. Hager filed his bill in the circuit court of the United States for the district of New Jersey, in the third circuit, in equity, against the said defendants, John R. Thomson, Edwin A. Stevens, James Neilson, and the said John R. Thomson, Edwin A Stevens, James Neilson, Robert F. Stockton and Richard Stockton, trustees of "The New Brunswick Steamboat and Canal Transportation Company," and James Bishop and Martin A. Howell, setting forth, among other things, that the said complainant, being a stockholder in the said "New Brunswick Steamboat and Canal Transportation Company," did, on or about the twenty-fifth day of March, A D. 1847, file his bill in the court of chancery of New Jersey against the said defendants, John R. Thomson, Edwin A. Stevens and James Neilson, directors of said Company, charging them as such directors, and the said Edwin A. Stevens, also, as superintendent of the business of said Company, with divers breaches of trust and frauds in the management of the affairs of the said Company, and praying for an account of the business of the said Company, and other relief; to which said bill the said defendants filed their answer, and the complainant filed a replication thereto; that before the examination of the witnesses in said suit was completed, an agreement to compromise and settle said suit upon terms and conditions set forth in said bill was made in substance as follows, viz: that the said New Brunswick Company and the said John R. Thomson, Edwin A. Stevens, and James Neilson, should purchase the stock of the said complainant in the said New Brunswick Company, and pay the

said complainant therefor such price and sum as upon a fair examination of the affairs of the said New Brunswick Company, and a proper and fair estimate of its moneys, property, and assets, the said stock might be found to be worth, and that the said complainant should have an opportunity of examining the said Company's books, in order to satisfy himself of their correctness; that the said defendants exhibited to the said complainant a certain abstract account, purporting to be an abstract account of all the business of the said Company, which the said defendants assured the said complainant contained all the business of the said Company, except the business of the steamboats Napoleon and Raritan, for a certain period therein named; that the complainant relied upon such assurances of the correctness of said abstract account, and sold his said stock to the said defendants upon the basis of the said abstract account; that since the said settlement and compromise, the complainant has discovered that the said abstract account is false and fraudulent in a great many particulars, and that large sums of money were unfairly and fraudulently charged therein as disbursements and debts of said Company, and that large sums of money have been received by the said New Brunswick Company and its agents that were not credited on the said abstract account; that by means of the said fraudulent suppression of credits and fraudulent charges, the entire amount of the assets and estate of the said Company were greatly reduced below their actual and real amount and value, and praying, among other things, for the reasons set forth in said bill, that the said trustees of the said New Brunswick Company and the said defendants, who, with the funds of the said New Brunswick Company, purchased the stock of the said complainant in the said Company, might be decreed to carry out and complete the purchase of the said stock upon the terms of the said sale, and the basis of the said compromise agreed upon by the said complainant and the said defendants, as set forth in the said bill; and that an account might be taken of all the business of the said New Brunswick Company, from its organization up to the time of the said settlement, between the said complainant and the said defendants, and of all the moneys received and expenses paid, and of all the assets, moneys, and property, real and personal, of the said Company at the time of the said compromise and settlement, and that the said settlement so made between the said complainant and the said defendants might be reformed, and the frauds and errors so committed against the said complainant might be stricken out and corrected; and that the true value of the said complainant's said stock might be fairly and correctly ascertained upon the terms and basis agreed upon for said settlement and compromise, and that the said defendants might be decreed to pay to the said complainant such further additional sum of money for his said stock as it might be found upon

such accounting to have been worth at the time of the said settlement and compromise.

That process of subpœna, issued out of the said circuit court, having been served upon all the said defendants, the said defendants, John R. Thomson, Edwin A. Stevens, James Neilson, Robert F. Stockton and Richard Stockton, on or about the twenty-fourth day of December, A. D. 1852, filed their joint and several answer to the said bill in the said circuit court, and that the said complainant replied thereto. That, on or about the nineteenth day of May, A. D. 1854, the said complainant, by leave of the said circuit court, filed in said court certain amendments to his said bill of complaint; that, on or about the twenty-seventh day of March, A. D. 1855, the said defendants, John R. Thomson, Edwin A. Stevens, James Neilson, Robert F. Stockton and Richard Stockton, filed their answer to the said amended bill of complaint, and that the said complainant replied thereto, as, by reference to the said original and amended bills and answers, may more fully appear.

That the errors, fraudulent suppression of credits, and fraudulent charges, against which the said complainant prays relief, in his said original and amended bills, amount, in the aggregate, to the sum of more than two millions seven hundred thousand dollars; and that the proportion thereof for which the said complainant and appellant claims, in his said original and amended bills, that he is entitled to a decree against the said defendants, amounts to the sum of more than one hundred and twenty-two thousand dollars.

That the said cause came on to be heard before the Honorable Robert C. Grier, judge of the said circuit court, on or about the twenty-eighth, twenty-ninth, thirtieth and thirty-first days of March, A. D. 1859, upon the original and amended bills, answers, replications and proofs, and that the said judge, on the said thirty-first day of March, A. D. 1859, made and pronounced a final decree in said cause; wherein it was, in substance, adjudged and decreed, that the said complainant's said bill of complaint should be dismissed with costs; which said final decree of the said circuit court is, as this appellant is advised, erroneous, and ought to be reversed, inasmuch as the said complainant is entitled to the relief sought and prayed for in his said bill of complaint.

Wherefore, this appellant appeals from the whole of the said decree of the said circuit court to the Supreme Court of the United States, and respectfully prays that the said decree of the said circuit court, and the original and amended bills, answers, pleadings, depositions, evidence and proceedings, in the said cause, may be sent to the Supreme Court of the United States without delay, and that the said Supreme Court will proceed to hear the said cause anew; and that the said decree of the said circuit court, and every part thereof, may be reversed, and a decree made granting to the

said appellant the relief prayed for in his said bill of complaint, with costs, or such other decree as to the said Supreme Court shall seem just.

Dated Trenton, September 27th, 1859.

JNO. D. HAGER.

S. B. RANSOM, *of Counsel with Appellant.*

Filed Oct. 3, 1859.

PH. DICKERSON, Jr.

United States Circuit Court for the District of New Jersey.—In Equity.

JOHN D. HAGER, Complainant, and JOHN R. THOMSON, EDWIN A. STEVENS, JAMES Neilson, and John R. Thomson, Edwin A. Stevens, James Neilson, Robert F. Stockton, and Richard Stockton, trustees of "The New Brunswick Steamboat and Canal Transportation Company," Defendants.	On Bill &c.—Appeal.

The complainant in the above stated cause having presented to his honor Philemon Dickerson, a judge of the above stated court, a petition of appeal, together with a bond duly executed according to law, with sufficient sureties, approved by the said judge, conditioned that the said appellant prosecute his said appeal to effect, and answer all damages and costs if he fail to make his said appeal good, it is ordered that the said petition of appeal and bond be filed, and that the said appeal be granted; and it is further ordered that the clerk of this court make return of the said cause and send, under the seal of this court, all the papers and proceedings therein to the Supreme Court of the United States at Washington, in the District of Columbia, on the first Monday of December next, according to law.

Dated October 3, 1859.

Supreme Court of the United States.

JOHN D. HAGER, Appellant,
vs.
JOHN R. THOMSON, EDWIN A. STEVENS, James Neilson, and Robert F. Stockton and Richard Stockton, Appellees.

DISTRICT OF NEW JERSEY, *ss.*

Stephen B. Ransom, of full age, being duly sworn, on his oath saith that he served on the appellees above named, on the third day of October, A. D. 1859, copies of the appeal filed in this cause, with the clerk of the circuit court in and for the district of New

Jersey, on the said third day of October, by leaving a copy of said appeal for each of the said appellees in the clerk's office of the circuit court aforesaid.

S. B. RANSOM.

Sworn and subscribed this 21st day of November, A. D. 1859, before me.

JOHN P. VROOM,
U. S. Commissioner.

Filed Dec. 1, 1859.

PH. DICKERSON, Jr.

Circuit Court U. States, district of New Jersey.

UNITED STATES OF AMERICA, *ss.*

I, Philemon Dickerson, junior, clerk of the circuit court of the United States, for the third circuit, and district of New Jersey, do hereby certify that the writings annexed to this certificate are true copies of the respective originals on file and remaining on record in my office in the cause within named.

In testimony whereof, I have affixed the seal of said court, this first day of December, in the year of our Lord one thousand eight hundred and fifty-nine.

PHILEMON DICKERSON, Jr.,
[SEAL.] *Cl'k Cir. C't U. States.*

Wr. of Cert'i and Return.

[SEAL.] THE UNITED STATES OF AMERICA, *ss.*

The President of the United States of America to the Judges of the Circuit Court of the United States for the district of New Jersey, greeting:

Whereas in a certain suit in said circuit court between John D. Hager, complainant, and John R. Thomson and others, defendants, which suit was removed to the Supreme Court of the United States, by virtue of an appeal, agreeably to the act of Congress in such case made and provided, a diminution of the record and proceedings of said cause has been suggested, to wit:

That the clerk of the said circuit court has neglected to certify and send to this court with the other papers in this cause—

1st. The replications filed in the court below by the appellant to the answers of the defendants to the original and amended bills of complaint.

2d. The final decree entered in the said circuit court in said cause.

3d. The citation issued by the judge who allowed the said appeal and proof of service of the same on said appellees:

You, therefore, are hereby commanded, that, searching the records

and proceedings in said cause, you certify what omissions and errors you shall find to the said Supreme Court of the United States, so that you have the same, together with this writ, before the said Supreme Court forthwith.

Witness the Honorable Roger B. Taney, Chief Justice of said Supreme Court, this sixth day of December, A. D. 1859.

WM. THOS. CARROLL,
Clerk Sup. Court U. S.

The answer of Honorable Philemon Dickerson, a judge of the Circuit Court of the United States, for the district of New Jersey, in the third circuit, within named.

By virtue of this writ to me directed, I do hereby certify to the Supreme Court of the United States of America, that having searched the records and proceedings in the cause within named, I do find that there are two replications, a final decree, and the citation issued by the judge who allowed the appeal and proof of service of the same on the appellees, and several other orders in the said cause, affiled and remaining of record in said cause, copies of which replications, final decree, and other orders, and which said original citation and proof of service thereof, as fully and entirely as the same remain in said court, I do hereby certify to the Supreme Court of the United States aforesaid, as appears by the schedule hereunto annexed, and as I am within commanded.

Witness my hand and seal, this twenty-third day of December, A. D. 1859.

[L. S.] PH. DICKERSON, *Judge.*

Filed 31 Dec'r, 1859.

Citation on Appeal.

By the Honorable Philemon Dickerson, one of the judges of the circuit court of the United States for the district of New Jersey, in the third circuit.

To John R. Thomson, Edwin A. Stevens, James Neilson, Robert F. Stockton, and Richard Stockton:

Whereas John D. Hager, complainant, has lately appealed to the Supreme Court of the United States, from a decree lately rendered in the circuit court of the United States for the district of New Jersey, in the third circuit, made in favor of you, the said John R. Thomson, Edwin A. Stevens, James Neilson, Robert F. Stockton, and Richard Stockton, and has filed the security required by law: You are, therefore, hereby cited to appear before the said Supreme Court, at the city of Washington, on the fifth day of December next, to do and receive what may appertain to justice to be done in the premises.

Given under my hand at the city of Trenton, in the district of

New Jersey, in the third circuit, the third day of October, in the year of our Lord one thousand eight hundred and fifty-nine, and of the independence of the United States the eighty-fourth.

PH. DICKERSON, *Judge.*

DISTRICT OF NEW JERSEY, *ss.*

Chancellor W. Chase, of full age, being duly sworn, on his oath saith, that he served on the appellees, John R. Thomson, Edwin A. Stevens, James Neilson, Robert F. Stockton, and Richard Stockton, a copy of the foregoing citation, as follows, viz., by leaving a copy of the same, signed by the said judge, at the house and residence of the said John R. Thomson, with a free white person of his family, over the age of fourteen years, and informed her of the contents thereof, on the first day of November, A. D. 1859; on Edwin A. Stevens, on the third day of November, 1859, by leaving a copy thereof, signed by said judge, at his residence, with a free white person of his family, over the age of fourteen years, and informed him of the contents thereof; on James Neilson, on the first day of November, A. D. 1859, by leaving a copy thereof at his residence, with a free white person of his family, over the age of fourteen years, and informed her of the contents thereof; on Robert F. Stockton, on the first day of November, A. D. 1859, by leaving a copy thereof at his place of residence, with a free white person of his family, over the age of fourteen years, and informed him of the contents thereof; the said John R. Thomson, Edwin A. Stevens, James Neilson, and Robert F. Stockton, not being found by me to be personally served. And deponent further saith that he served a copy of the said citation, signed by the said judge, on Richard Stockton, on the first day of November, A. D. 1859, by delivering said copy of the said citation to the said Richard Stockton personally.

CHANCELLOR W. CHASE.

Sworn and subscribed this 21st day of November, A. D. 1859, before me.

JOHN P. VROOM,
U. S. Commissioner.

Filed Dec. 1, 1859.

PH. DICKERSON, JR.

Replication.

United States Circuit Court, New Jersey.

Between JOHN D. HAGER, Comp't,
and
JOHN R. THOMSON, EDWIN A. STEVENS, James Neilson, Robert F. Stockton, and Richard Stockton.

This repliant, saving and reserving to himself all and all man-

ner of advantage of exception to the manifold insufficiencies of the said answer, for replication thereto sayeth, that he will aver and prove his said bill to be true, certain, and sufficient in the law to be answered unto, and that the said answer of the said defendant is uncertain, untrue, and insufficient to be replied unto by this repliant, without that any other matter or thing whatsoever in the said answer contained, material or effectual in the law to be replied unto, confessed and avoided, traversed or denied, is true; all which matters and things this repliant is and will be ready to aver and prove, as this honorable court shall direct, and humbly prays, as in and by his said bill he has already prayed.

O. S. HALSTED,
Solicitor and of Counsel with Complainant.

United States Circuit Court, third circuit, for the District of New Jersey.

Between JOHN D. HAGER, Complainant,
and
JOHN R. THOMSON, EDWIN A. STEVENS, James Neilson, Robert F. Stockton and Richard Stockton, Defendants. } On Bill and Answer.

The replication of John D. Hager, complainant, to the answer of John R. Thomson, Edwin A. Stevens, James Neilson, Robert F. Stockton and Richard Stockton, defendants.

This repliant, saving and reserving to himself all and all manner of advantage of exception to the manifold insufficiencies of the said answer, for replication thereunto saith, that he will aver and prove his said bill to be true, certain, and sufficient in the law to be answered unto, and that the said answer of the defendants is uncertain, untrue, and insufficient to be replied unto by this repliant, without that *that* any other matter or thing whatsoever in the said answer contained, material or effectual in the law to be replied unto, confessed and avoided, traversed or denied, is true. All which things and matters this repliant is and will be ready to aver and prove, as this honorable court may direct, and humbly prays, as in and by his said bill he hath already prayed.

O. S. HALSTED,
Sol. and of Counsel with Complainant.

United States Circuit Court for the district of New Jersey.

JOHN D. HAGER, Complainant,
vs.
JOHN R. THOMSON et al., Def'ts. } In Equity.

It is ordered, on motion of O. S. Halsted, solicitor and of counsel for the complainant in the above stated cause, that the following books, papers and vouchers, referred to in the affidavit of John

D. Hager, the above complainant, made and filed on the fifth day of July, 1853, in the support of the motion on the part of the said complainant for an order on the defendants to produce the same, so that the complaint may have access and reference thereto in the taking of the testimony in this cause; which books, papers, and vouchers are enumerated in the notice annexed to the said affidavit, that is to say—

1. The book of minutes of said Company, kept by the secretary thereof, down to April 3d, 1847.
2. The four several cash-books of said Company, kept by Abraham H. Neilson, the treasurer, from 1831 to April 1st, 1847, inclusive.
3. The set of account-books of said Company, kept by William T. Anderson and others, commonly called Anderson's books, to wit: the successive day-books and ledgers, from 1835 to April 1st, 1847, inclusive.
4. The original report, made to the stockholders' meeting, April 3d, 1847, by William Cook and others, mentioned in the pleadings—

be placed by the defendants in the custody of Staats S. Morris, esq., at his office in the city of Newark, in this State, and that the said Staats S. Morris produce the same, or any one or more thereof, before the master, before whom, from time to time, the examination of witnesses in this cause may be taken upon notice so to do, given by the complainant to the said Staats S. Morris, of the time and place of taking such testimony; and that the defendants place the said books, papers, and vouchers in the custody of the said Staats S. Morris, esq., within thirty days from the date of this order. And it is further ordered, that the said books and documents may be used as evidence in this cause by either party, and that the complainant and his counsel may at all reasonable times have access thereto, and make copies or extracts therefrom for the purposes of this cause, and for no other purpose; and that no other person or persons, other than the parties in this cause and their counsel, be permitted (without the express consent of the defendants) to have access to said books and documents.

July 6th, 1853.

JOHN D. HAGER, Compl't,
and
JOHN R. THOMSON et al., Def'ts. } On Bill in Equity.

It is ordered, that the time for taking testimony in this cause be extended to the first day of January, A. D. 1854.

On motion of

O. S. HALSTED, Esq.,
Sol. of Compl't.

SAME
vs.
SAME.

It is ordered, that the complainant have leave to re-examine Benjamin Fish, a witness heretofore examined on the part of the complainant.

On motion of

O. S. HALSTED, Esq.,
Sol. of Compl't.

United States Circuit Court, for the district of New Jersey.—In Equity.

JOHN D. HAGER, Compl't,
and
JOHN R. THOMSON et al., Def'ts. } On Bill.

It is ordered, on motion and affidavit read and filed, that the complainant in this suit have leave to withdraw his replication on payment of the costs which have accrued since the filing thereof, and that he have leave to amend his bill within sixty days from the date of this order.

On motion of

O. S. HALSTED,
Sol. of Compl't.

March 30th, 1854.

JOHN D. HAGER, Complainant,
and
JOHN R. THOMSON and others, Defendants. } On Bill in Equity.

It is hereby ordered, upon satisfactory reasons shown to the court, that the time to plead, answer or demur to the amended bill of complaint be extended till the first Monday in December next.

On motion of

J. P. BRADLEY,
Sol'r for Defendants.

Sept. 26th, 1854.

JOHN D. HAGER
vs.
JOHN R. THOMSON et als. } On Bill in Equity.

It is ordered, that the time for taking testimony in this case be extended three months from this date.

On motion of

JOS. P. BRADLEY,
Sol. for Def'ts.

March 31st, 1856.

1669

Circuit Court of the United States, district of New Jersey.

JOHN D. HAGER
vs.
JOHN R. THOMSON et als. } In Equity.

It is ordered by the court, that the complainant have leave to examine Richard Stockton, and have access to the day-book, ledger and account-current books, as mentioned by Mr. Gatzer, as belonging to the Company, within ten days.

On motion of

O. S. HALSTED,
Sol. of Compl'ts.

Rule day of July.

Circuit Court of the United States, district of New Jersey.—In Equity.

Between JOHN D. HAGER, Complainant,
and
JOHN R. THOMSON, EDWIN A. STEVENS, James Neilson, Robert F. Stockton, and Richard Stockton, Defendants. } On Bill, &c.

This cause coming on to be argued and tried upon the final hearing thereof upon bill, answer, replication, and proofs before the court, on the twenty-eighth day of March, 1859, and being argued by counsel, it is, on this thirty-first day of March, 1859, ordered, adjudged, and decreed by the court that the bill of complaint be dismissed with costs. On motion of Joseph P. Bradley, solicitor for the defendants above named.

R. C. GRIER,
Circ't Judge.

DISTRICT OF NEW JERSEY, *ss.*

I, Philemon Dickerson, clerk of the circuit court of the United States, for the district of New Jersey, do hereby certify, in obedience to the command of the annexed writ of certiorari, that I have searched the records and proceedings in the said cause in said court, of John D. Hager, complainant, and John R. Thomson and others, defendants, for all omissions and errors in the return made to the Supreme Court of the United States in said cause.

And I further certify, that the foregoing are true copies of the replications filed in said cause by the appellant to the answers of the defendants to the original and amended bill of complaint, and of the final decree entered in said circuit court in said cause, and

of all other orders in said cause, and that the foregoing citation, and proof of service thereof, is the original citation issued by the judge who allowed said appeal, and the proof thereof filed in this court.

Witness my hand and the seal of said court, this 19th day of December, A. D. 1859.

[L. S.] PHILEMON DICKERSON, Jr.

OHIO RIVER

HUBBARD TAYLOR'S PLAT

Off 1792

Of Newport.

MONMOUTH STREET

YORK STREET

COLUMBIA STREET

CABOT STREET

LICKNG RIVER

		70 69 68 5			
T. Gipson 16	19	Jacob Barrikman 54	1	114	
W. Little 17	Lewis 20	53	80	113	
Reserved 18	H. Lewis 21	Reserved 52	81	112	
J. Bartle 19	W. J. Hudish 22	51	82	111	
Reserved 14	23	50	83	110	
Reserved 13	Fowler 24	49	84	115	
Kelly 12	23	48	85	108	
11	26	Dock Plat 47			
Nathan Kelly 10	Nathan kelly 27	Dock Plat 46		106 105 104	
Reserved 9	Reserved 28	Dehart 45			
J Bartle 8	Bartle 29	D. C_T 44	88 87		
J Bartle 7	Bartle 30	Elijs Mold 43	50	103	
6	Fowler 31	Reserved 42	51	102	
W Christy 5	J. Fowler 32	H. Starr 41	52	101	
K B 4	K B 33	40	53	100	
K B 3	K B 34	39	54	99 98	
Jas. Taylor 2	Reserved 35	38	55	98	
	36	Reserved 37	56	97	

Public Square

No 7 T. Gipson	No 8 W Little	No 9 J. Bartle Bartle
No 4 John Bartle	No 5 W. Christy	No 6 John Bartle Purchase

S 50° W 26 Poles

N 40° W 18 P° 12 Links

Lease Lot
N°. 1

19 | 20 | 21 | 22 | 23 | 24

18 | 15 | 12 | 9 | 6 | 3

17 | 14 | 11 | 8 | 5 | 2

16 | 13 | 10 | 7 | 4 | 1

66 Feet

66

E S N W

Un Sold

BELLE VUE STREET.

TAYLOR STREET

ROWE STREET.

EAST STREET.

SARATOGO STREET.

MONMOUTH STREET.

YORK STREET.

COLUMBIA STREET.

CABOT STREET.

ISABELLA STREET.

Belle Vue Square
Containing Lots From
N° 139 To 144
inclusive

Public Square
Containing Lots From
N° 79 To 84
inclusive

Tulip Alley

John Quill Alley

Georgiana Alley

Turner Alley

Mary Sophia Alley

Eglantine Alley

Pink Alley

Jessamine Alley

Carnation Alley

Cincinnati Alley

Newport Alley

Unsold

Unsold

THE ESPLANADE TO REMAIN COMMON FOREVER

COMMON

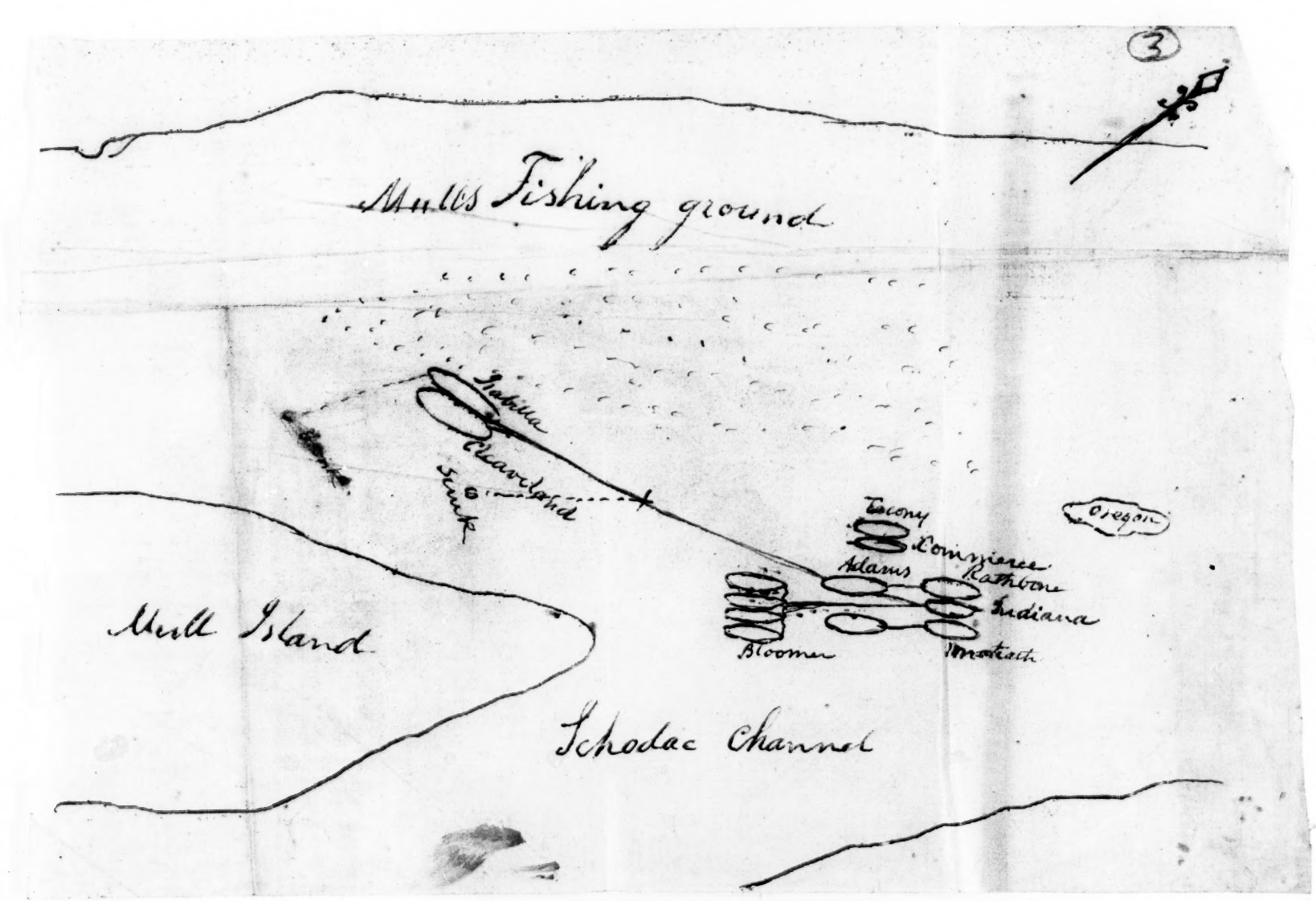
COMMON

LICKING RIVER

RESURVEY
By
JOHN ROBERTS
of Newport
1795.

OHIO RIVER

2


3
Mulls Fishing ground
Isabella
Cleaveland
Scruk
Escony
Commerce
Adams
Rathbone
Indiana
Bloomer
Oregon
Mull Island
Schodac Channel

(4)

Baxter Et al
vs
Camp Et al
Same
vs.
Littlefield Et al

Supreme Court
March 14. 1862.

Judge Curtis:

Male and master as to locality of collision unsupported — contradicted by other witnesses. Names them. See briefs. —

Locality was the seward not windward side of channel as libel alledgs. certain schooner was in facets evin of ship so. Schoon. heading towards Gallops Island when collision occurred.

She (Sch) did luff and did change her course Sch. had incompetent male & pilot.

Backing and filling. 135 record.

Ran into the wind. Stiff breeze.

Tries to cross the bows of the ship — order to luff to schoon — Effect on Whalsmare. pilot &c &c. Did this cause the collision? — See testimony of master of schooner P. record 70. — "She began to luff just as collision occurred.

Mr Russel.

Luff. turned twice. 16 Spokes

2 Spokes would change her course.

Shoedones [illegible]

(5)

Schooner must have to windward - or why say
As Mace of Ship did - Latt. &c &c.

Mr. C. T. Russel. -

Cond

(1) Evening 27 Nov.
(2) Sch. Em Close hauled & sailing [illegible]
(3) Marcellus - 8 or 9 miles an hour - narrow channel
all sails set - wind abaft the beam —

Rules of navigation

(1) Marcellus - approaching - narrow inlet of harbour
Great amount of commerce. Caution necessary
(2). Ship bound to give way.
Marcellus did not give way - day she would not
- that the question. Cause on her.

Schooner did not luff. would not -
Luffed already
Ship luffed in to him -

Then proof that the ship went near the sea shore
within a few feet -
See p 97. points of compass - depth &c. -

BR Carter.
R 768 Sa Quoni testimony 19th cross. "Sch heading for S. shore of
Galeops Island. Wind pressed - Sch [illegible] - Stern to shore

(6)

How can this be Explained?

No change in Rebel that should not keep away.

The Charge is that the Ship Suffered thereby caused the calamity.

NEW CHART OF
BOSTON HARBOR,

FROM U.S. COAST SURVEY.

1860.

The dark dotted lines shew the low water mark Those lighter shaded Shew the Banks & Shoals at 2½ fathoms. The Soundings are all reduced to low water & are laid down in fathoms except those marked f which are in feet Spring tides 13 feet though frequently varied by the winds High Water at Full and change XI4'
Lat. of the Light House 42° 20' N.
Longitude. . . . . 70° 54' W.
Variation of the Compass 8° 58' W.

0 1 2 3 Statute Miles

Scale 1.500 feet to an inch

0 1 2 3 Nautical Miles

Published by S. Thaxter & Son 125 State St. Boston.

Diagram No 2

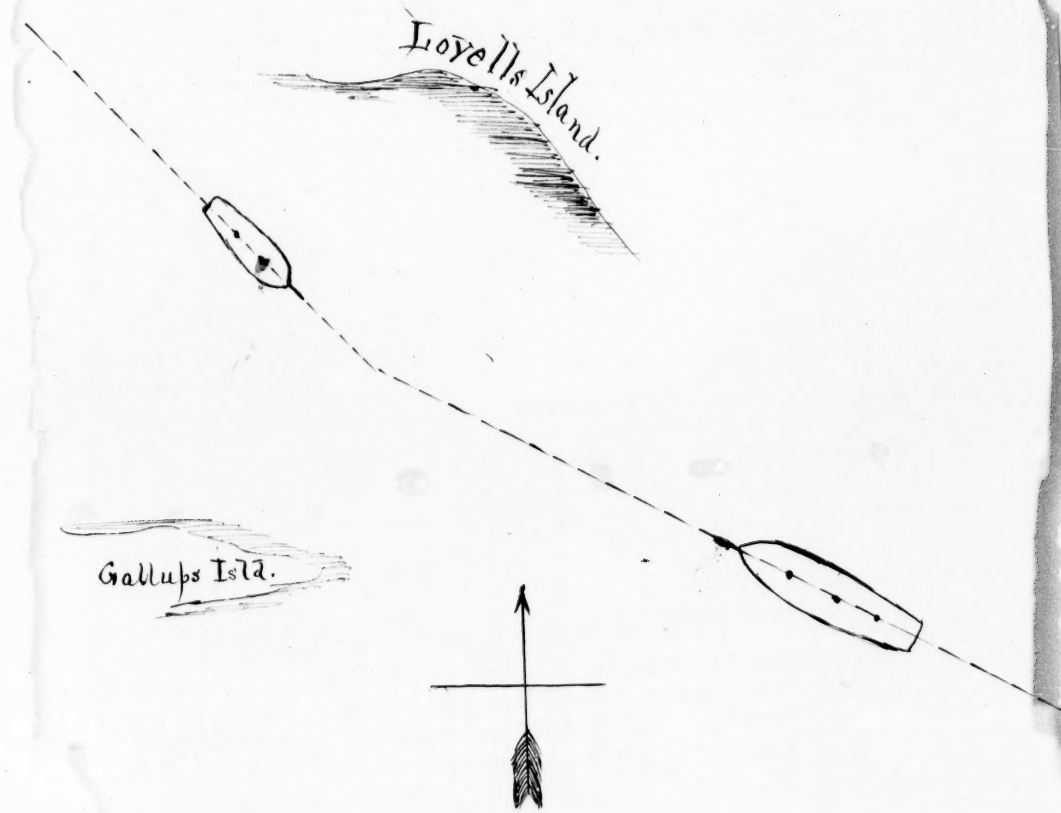
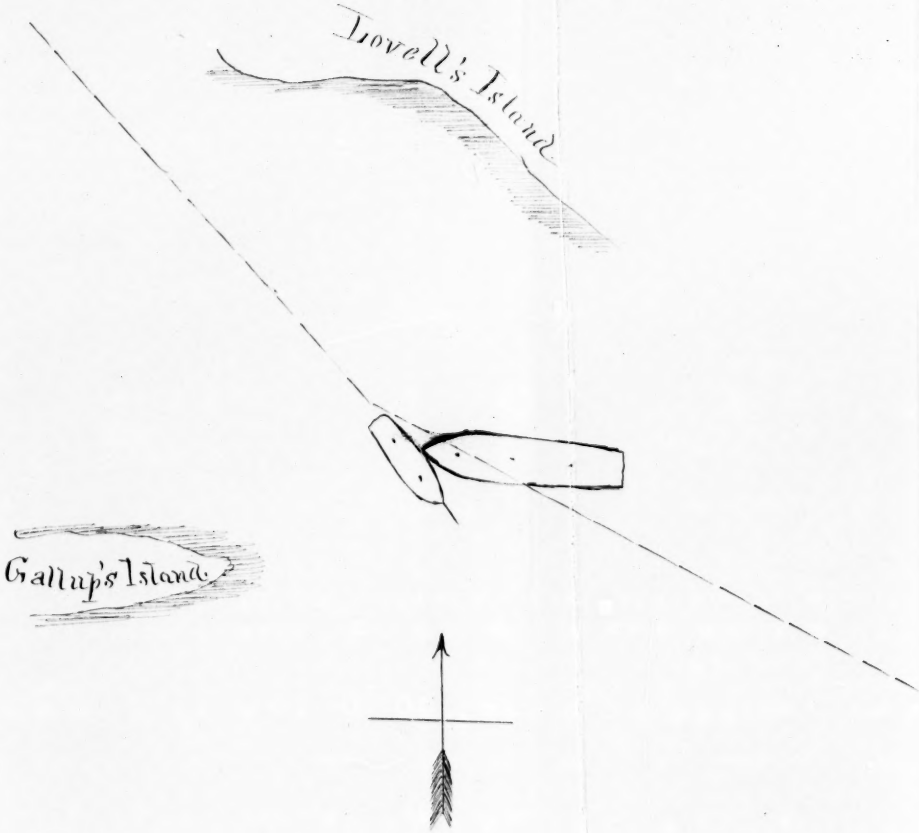


Diagram No 3



Ms. 43 & 44 N.B.: 64, 76 & Mss.

Mississippi River

Julien Chouquette

Road from Jefferson Barracks

Survey No. 2994
Peter Dixier
500 arp. 580 sqs.

Survey No. 2995
John Logan Kinder Assn. Petit
400 arp. & 340.2 sqs.

Sec. 12

Sec. 11

Sec. 9

Sec. 7

Sec. 3

Sec. 2

Sec. 1

Sec. 10

Sec. 8

Sec. 4

Sec. 5

Sec. 6

Sec. 13

Sec. 14

Sec. 15

Sec. 16

Sec. 17

Sec. 18

Sec. 19

Sec. 20

Sec. 21

Sec. 22

Sec. 23

Sec. 24

Sec. 25

Sec. 26

Sec. 27

Sec. 28

Sec. 29

Sec. 30

Sec. 31

Sec. 32

Sec. 33

Sec. 34

Sec. 35

Sec. 36

No 259 - pa: 45

Alvares.

Carondelet.

Survey run according to Magnetic Meridian

Common Fields

Surveyed by Zeno Mackay
Augt. 22 1809

Scale of 6 chains or 396 feet English Measure 6 an inch

No 2552 Page 64

Survey Original Plan Lots Sold

Survey No 1994

Survey No 2743 Decn No 12
Pierre Delor et heirs et al Representatives

Common

Survey No 3102

990.29 acres

Survey No 1339
Augt Chouteau

Survey No 2065
Decn No 2219
Pierre Chouteau et al Repts

Gravois

Range line between Ranges 6 & 7 East of 5th Prin. Mer.

227.46 Chs.

162.12 acres

Survey No 3061
Pierre Chouteau et al

Grand Prairie

Sec 31

Prairie des Noyers Common Field of St Louis

Sec 6

Common of St Louis

Survey No 1994
Chas. A. Scharrenberg et al

Survey No 3117
Chas. A. Scharrenberg et al

Survey No 2771
Chas. A. Scharrenberg et al

Sec 7

Sec 18

Sec 19

Sec 13

Sec 24

Sec 23

S 85° 30' E 1499 Chs.

S 85° 30' E

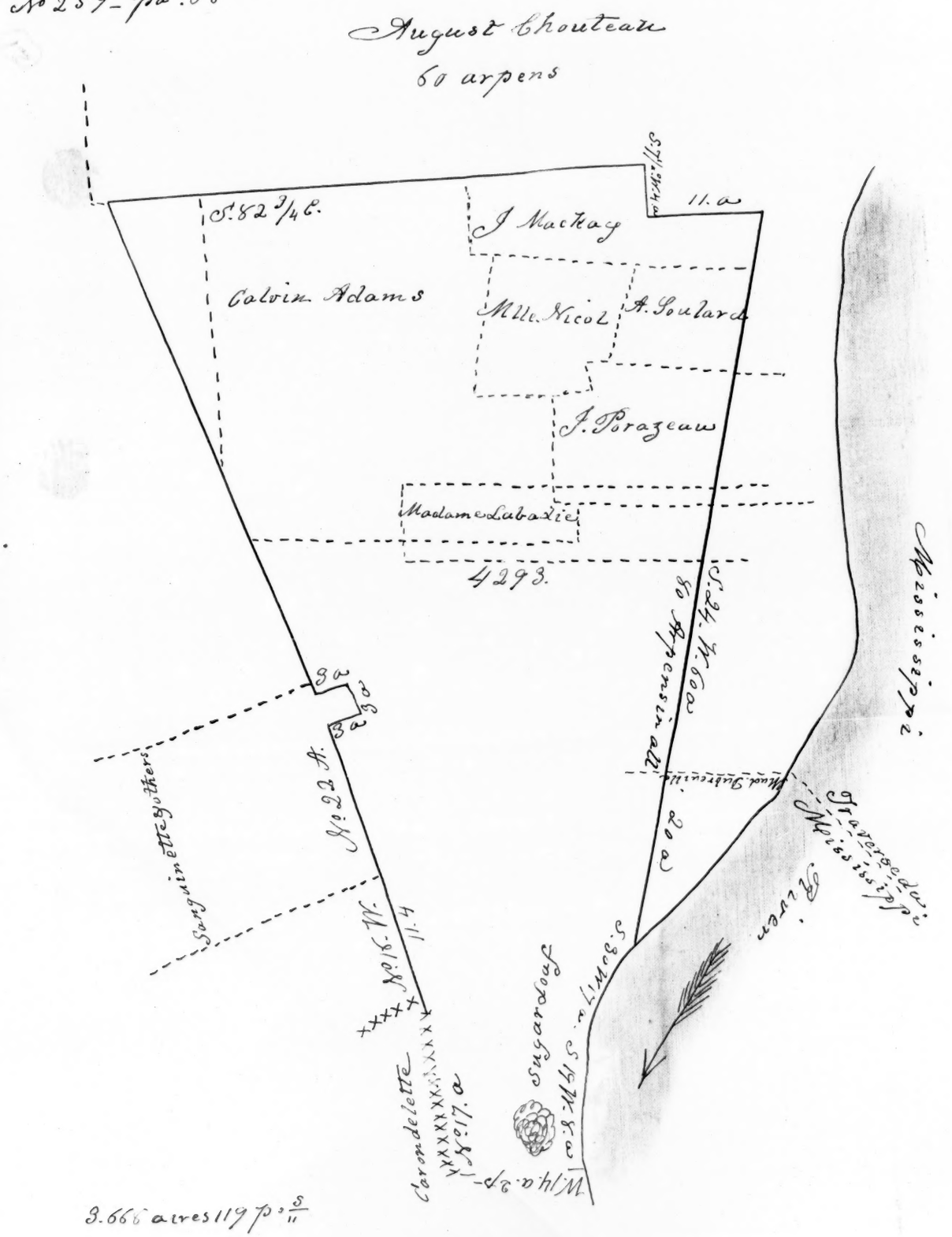
146.44 Chs.

S 84° 30' E 1499 Chs.

S 84° 30' E 1499 Chs.

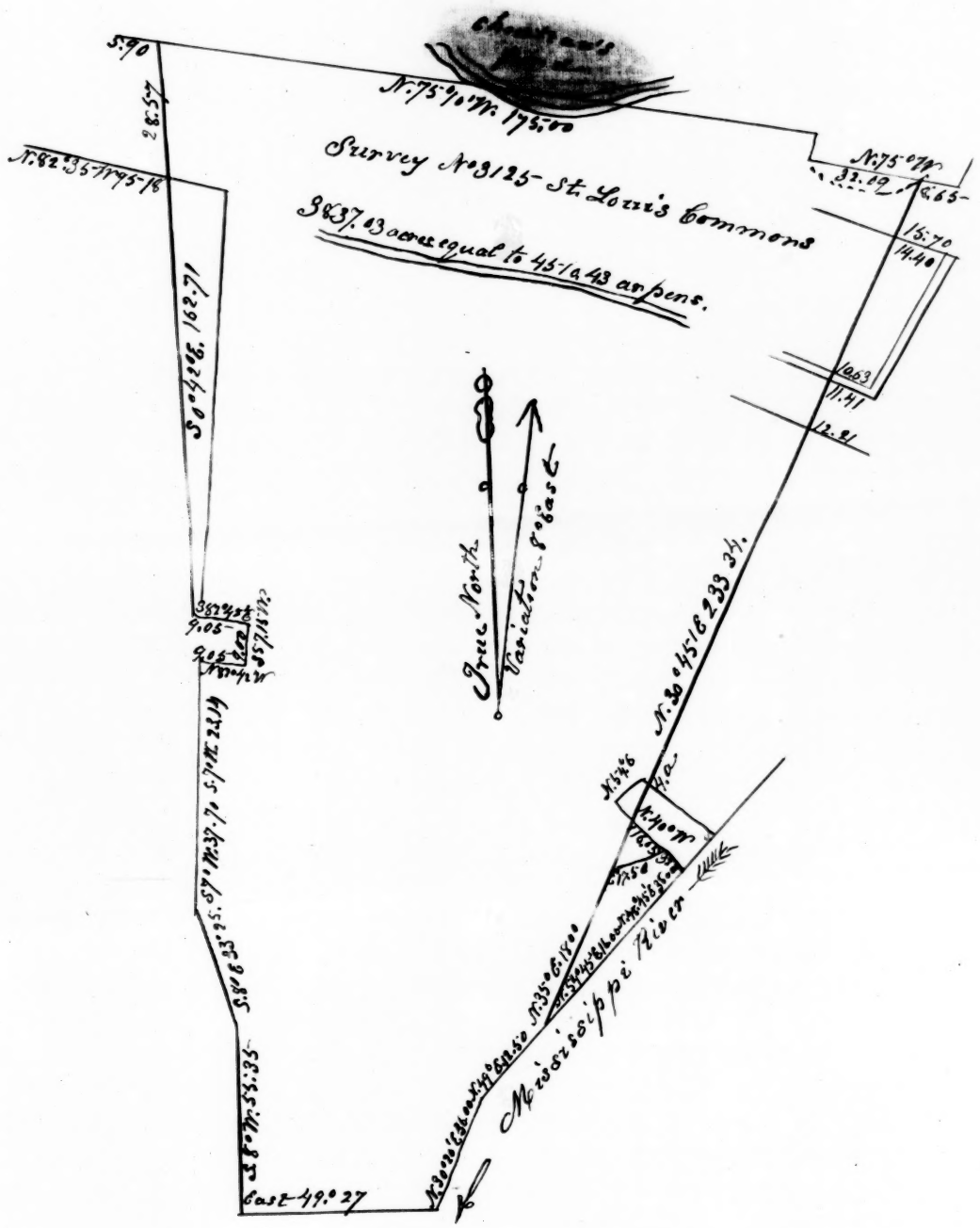
S 84° 30' E 1499

No 259 - pa: 58



3.66 acres 119 p: 5/11

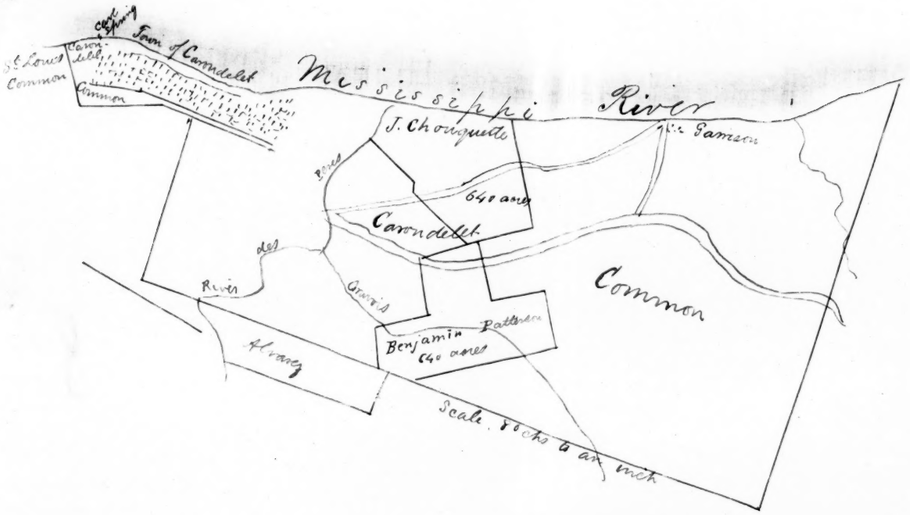
N° 259- page 70


Survey N°3125- St. Louis Commons
3837.43 acres equal to 45-1a 43 arpens.
N.75°0'W. 175.00
S.90
S.0°26' 162.71
N.82°35'-1775-1/2
N.75°0'W.
32.09
15.70
14.40
14.63
11.41
12.91
True North
Variation 8°0 East
N.30°45'0 233.34
N.35°6'1500
Mississippi River
East 49.0 27
S.8°W. 53.35
S.8°E 23.95
N.37.0 S.W.
N.5°46
N.30°45'0 233.34

N° 259 - page 74.

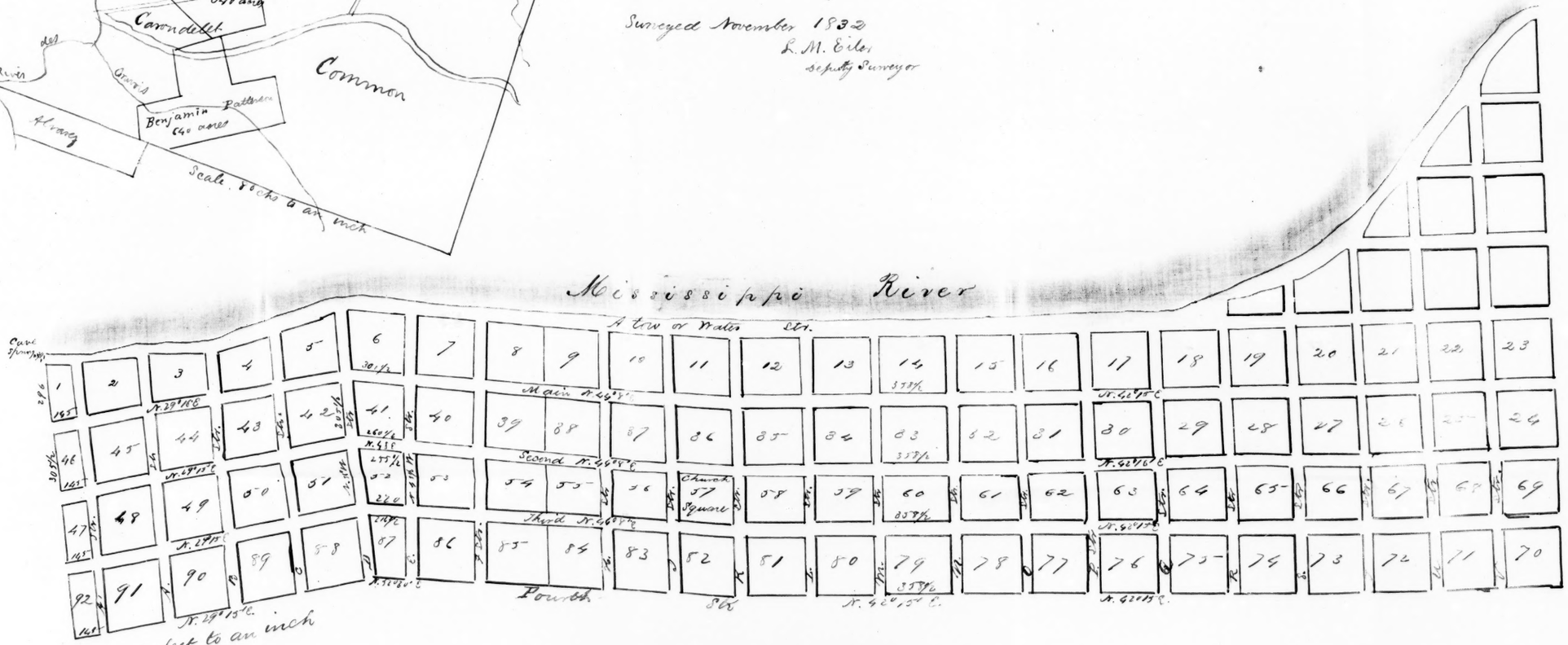
Survey N° 3126 -
Commons of St. Louis
Survey N° 3103
Common Field Lands
of Carondelet
Mound called the Sugar Loaf
Stone House
Survey N° 3102.
Commons of Carondelet
Village of Carondelet
Mississippi River
Scale:- 40 chains to an inch

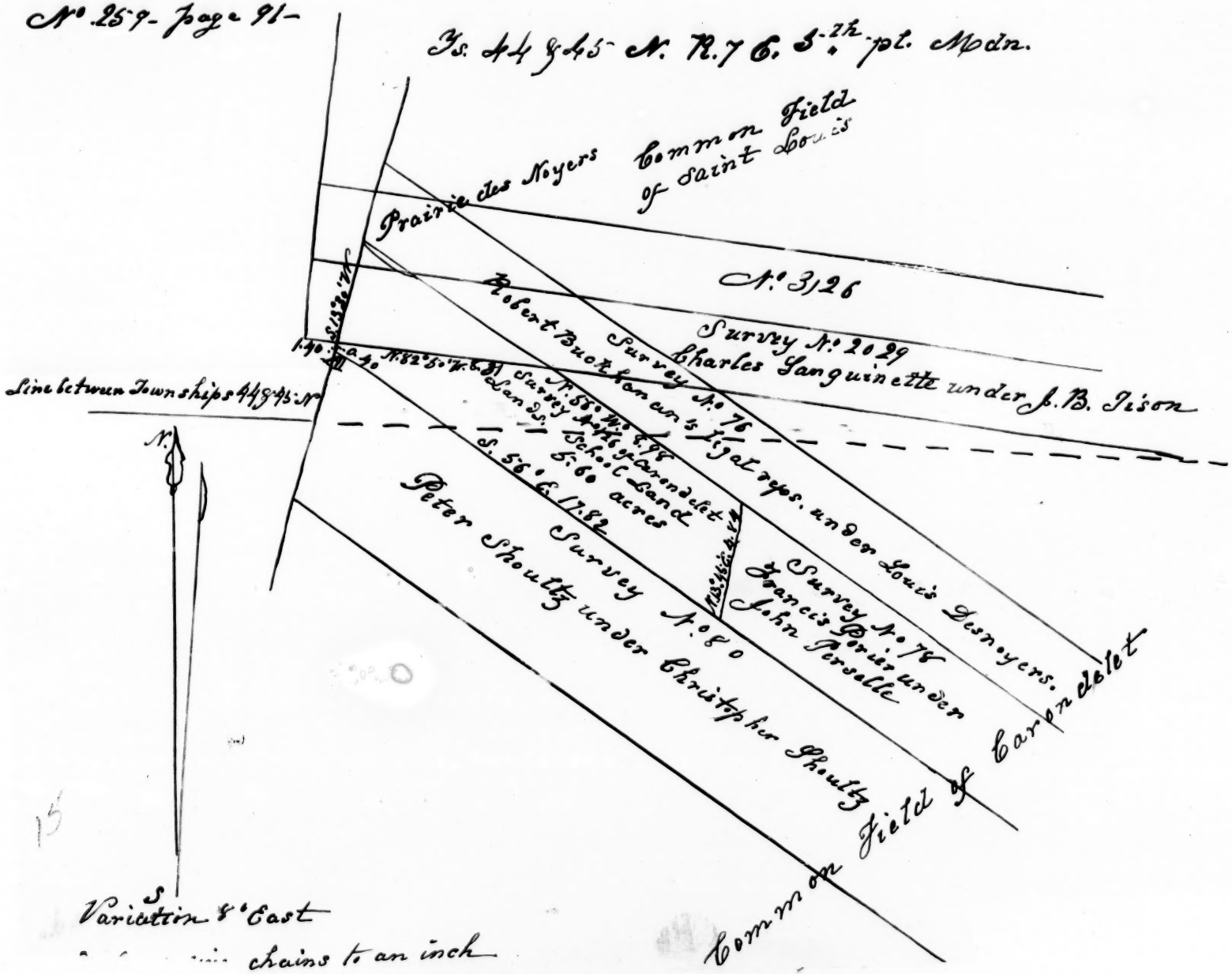
No 259 - pa: 88



Town of Carondelet.

Surveyed November 1832
L. M. Eiler
Deputy Surveyor



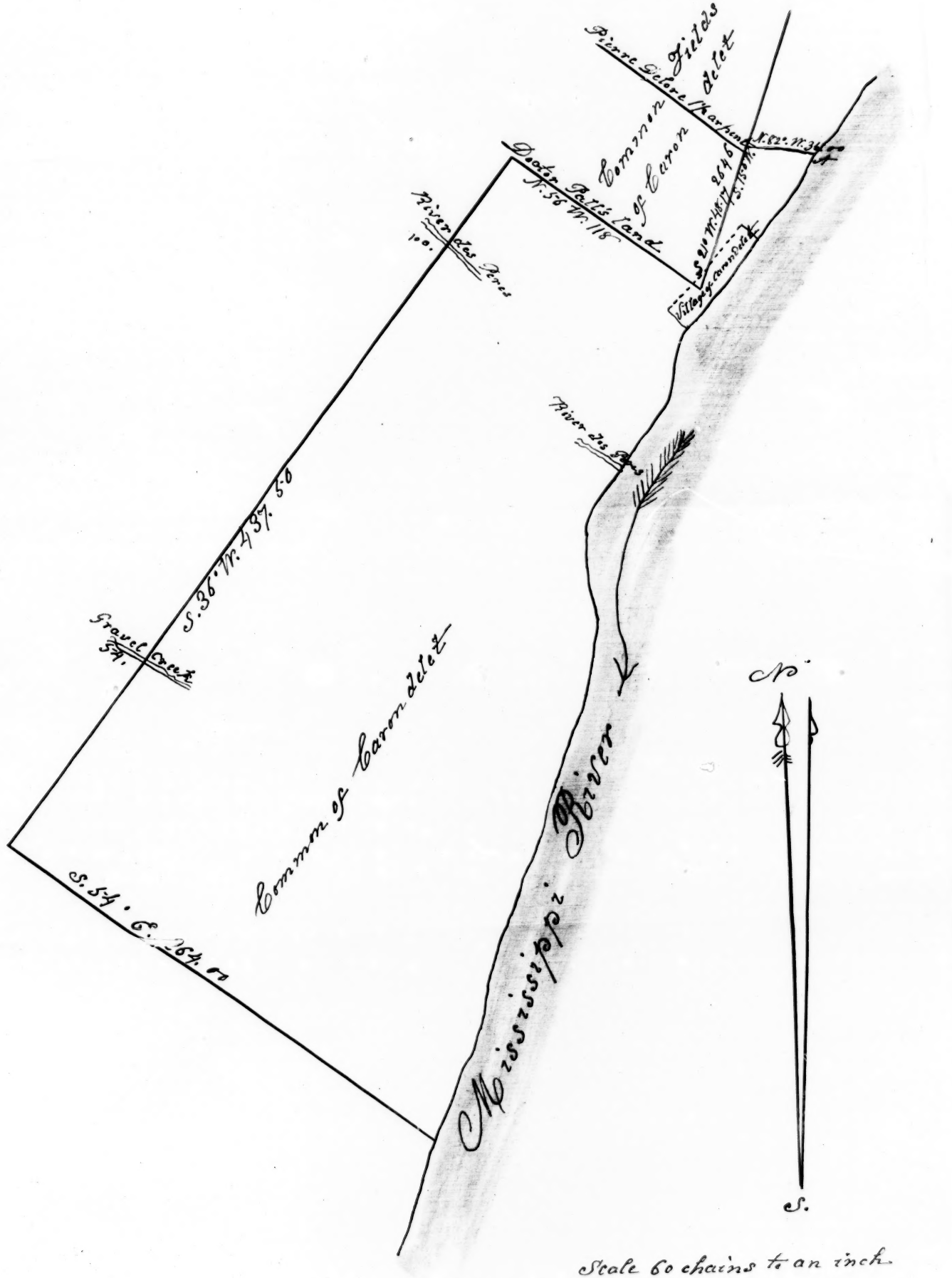

No. 259 - Page 91 -
Ts. 44 & 45 N. R. 7 E. 3d. pl. Mdn.
Prairie des Noyers
Common Field of Saint Louis
No. 3126
Survey No. 2029
Charles Sanguinette under J. B. Pison
Robert Buxton's Heirs
Survey No. 76
Louis Desnoyers.
Survey No. 78
Francis Perrier under John Perrault
Survey No. 880
Peter Shoultz under Christopher Shoultz
Common Field of Carondelet
Line between Townships 44 & 45 N.
N. 82° 30' W. 31 lks.
N. 55° W. 8.88
Land Surveyed for School Land
5.60 acres
S. 56° E. 11.82
N.
S.
Variation 8° East
chains to an inch

No 257 - page 107.

Township 45 & 44 N. R. 6 & 7 E. of 5th Pl. Meridian

N°259 - pa: 132

D

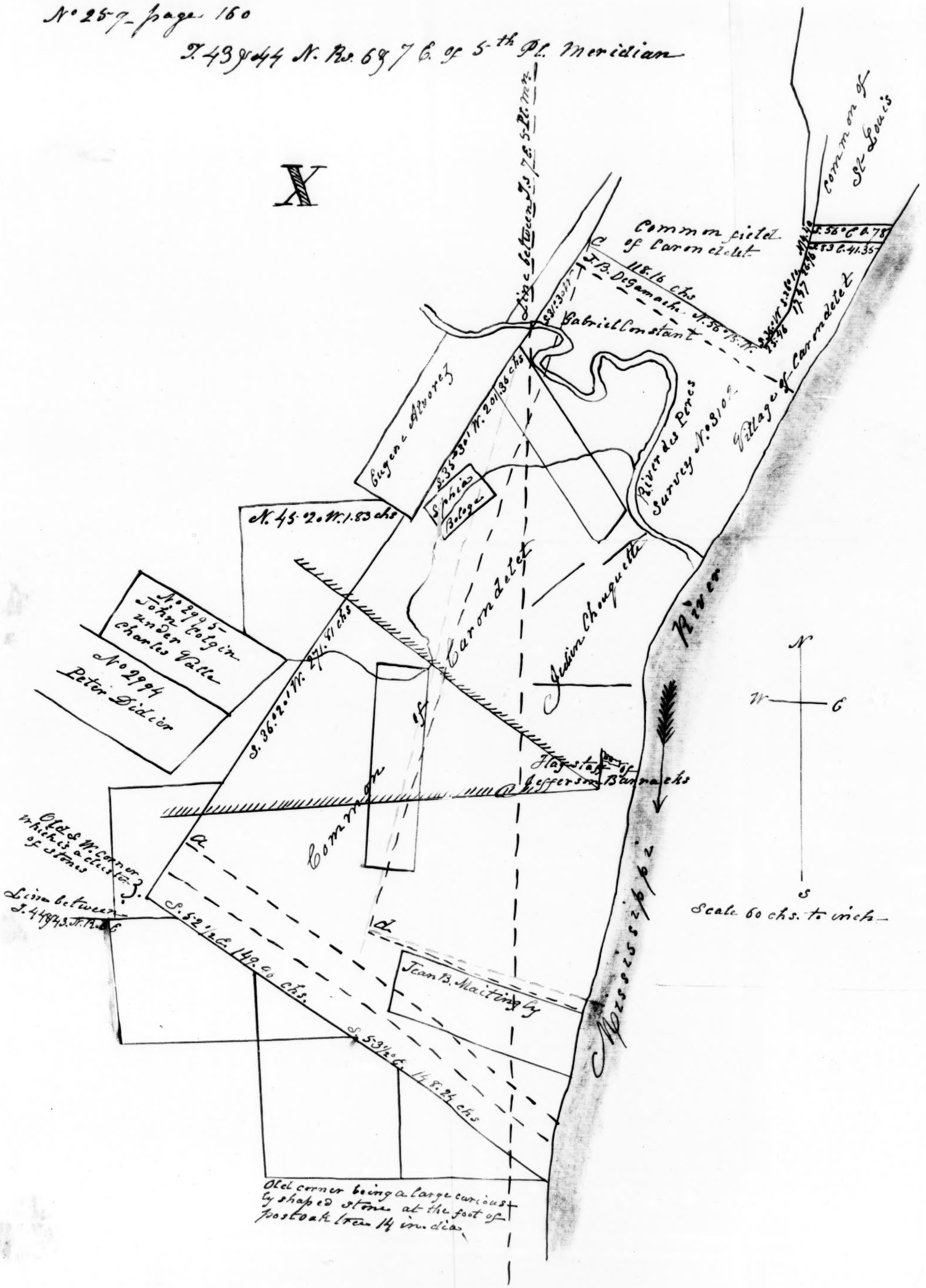


Scale 60 chains to an inch
Variation not stated in field-notes

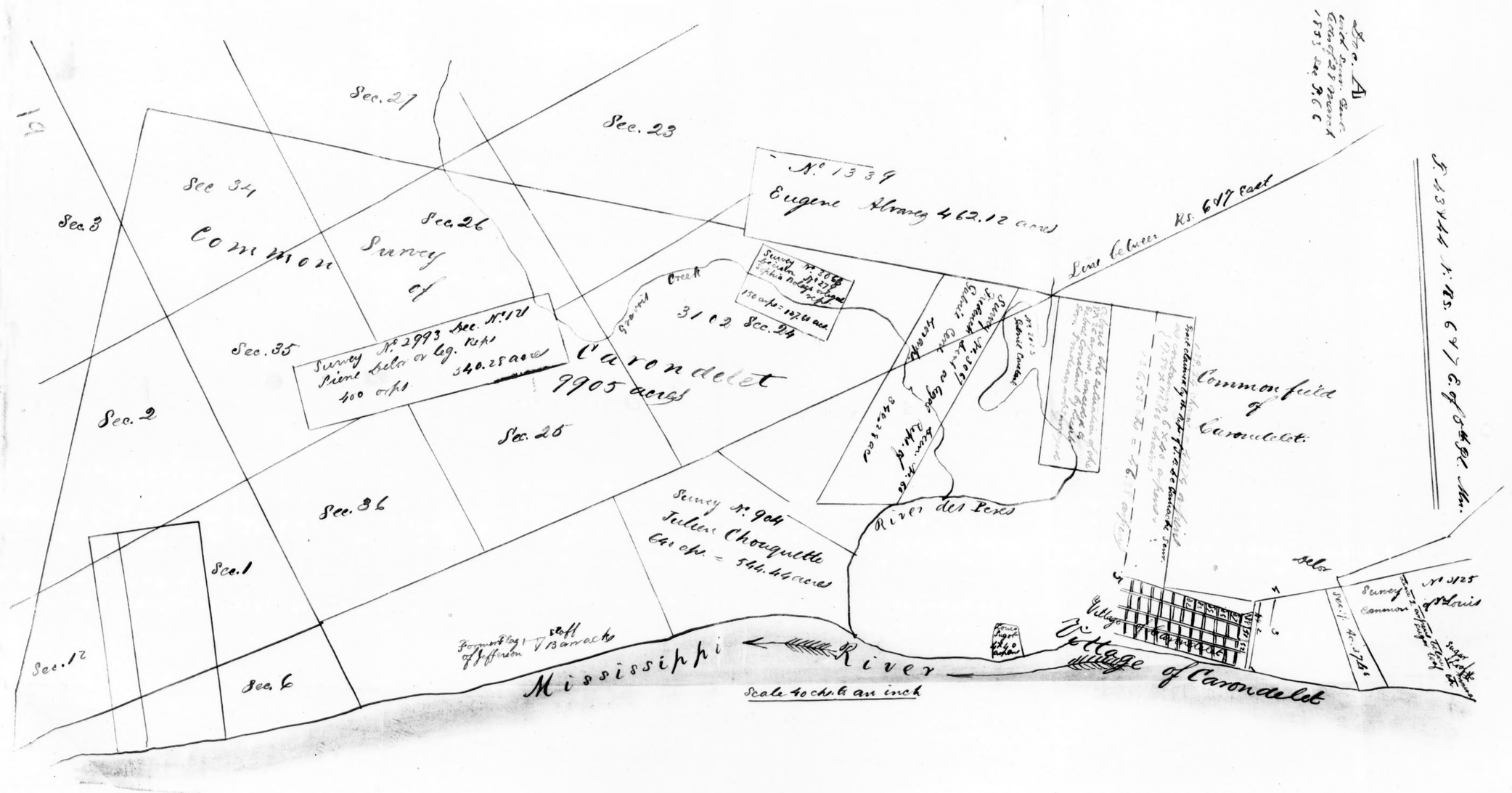
N° 257 page 160

T. 43 & 44 N. Rs. 6 & 7 E. of 5th Pl. Meridian

X

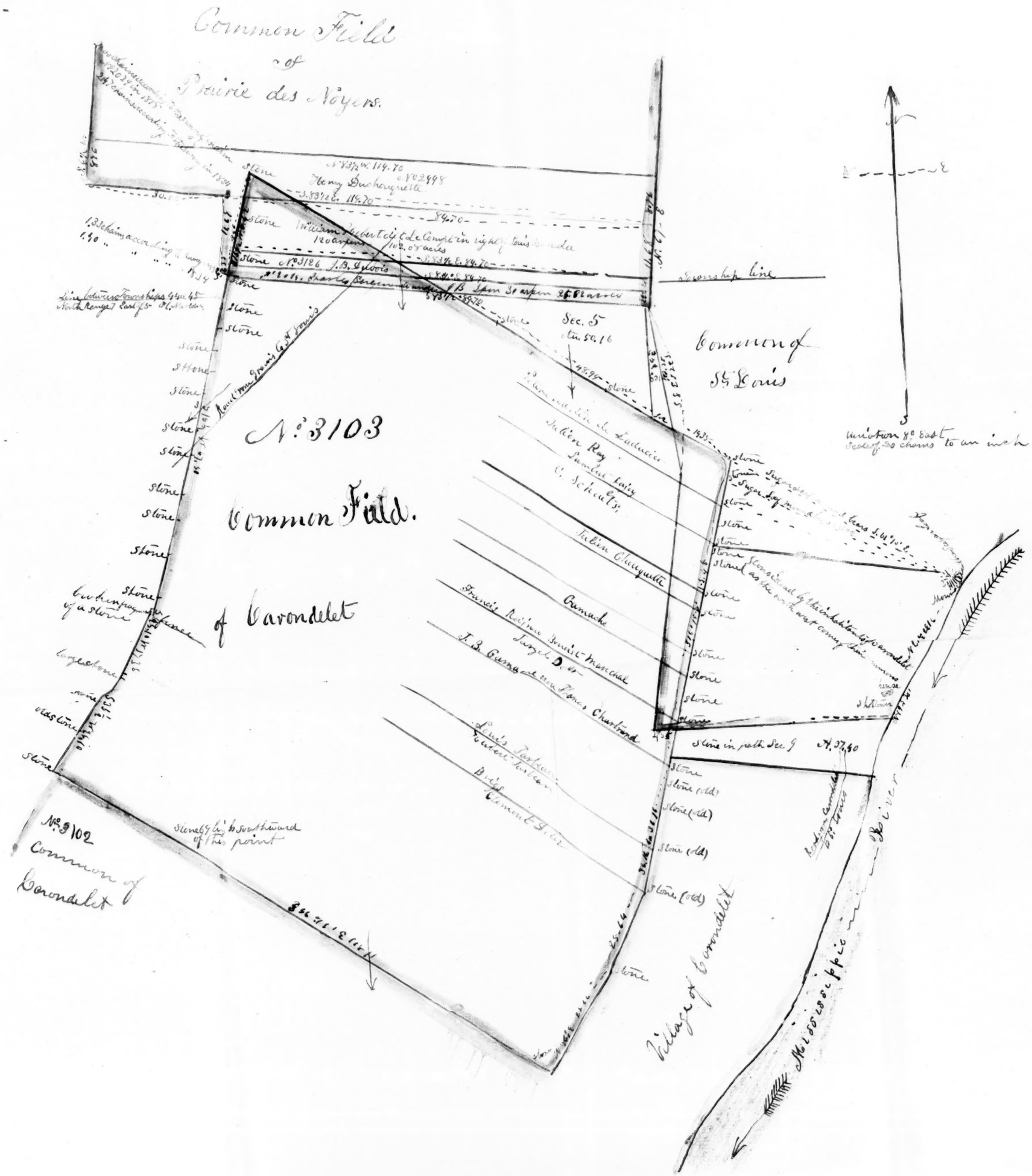


No. 259 pa: 190



Sec. 27
Sec. 23
Sec 34
Common Survey of
Sec. 26
Sec. 3
No. 1339
Eugene Alvarez 462.12 acres
Line between Rs. 6 & 7 East
Survey No. 2993 Sec. No. 121
Piene Delor or leg. Reps
400 arps 340.28 acres
Sec. 35
Gravois Creek
3102 Sec. 24
Carondelet
9905 acres
Sec. 2
Sec. 25
Sec. 36
Survey No. 904
Julien Chouquette
640 arps = 544.44 acres
River des Peres
Common field of Carondelet
Sec. 1
Sec. 12
Sec. 6
Former Flag of Jefferson
Staff Barracks
Mississippi River
Village of Carondelet
Scale 40 chs. to an inch
Delor
Survey No. 3125
Common of St. Louis

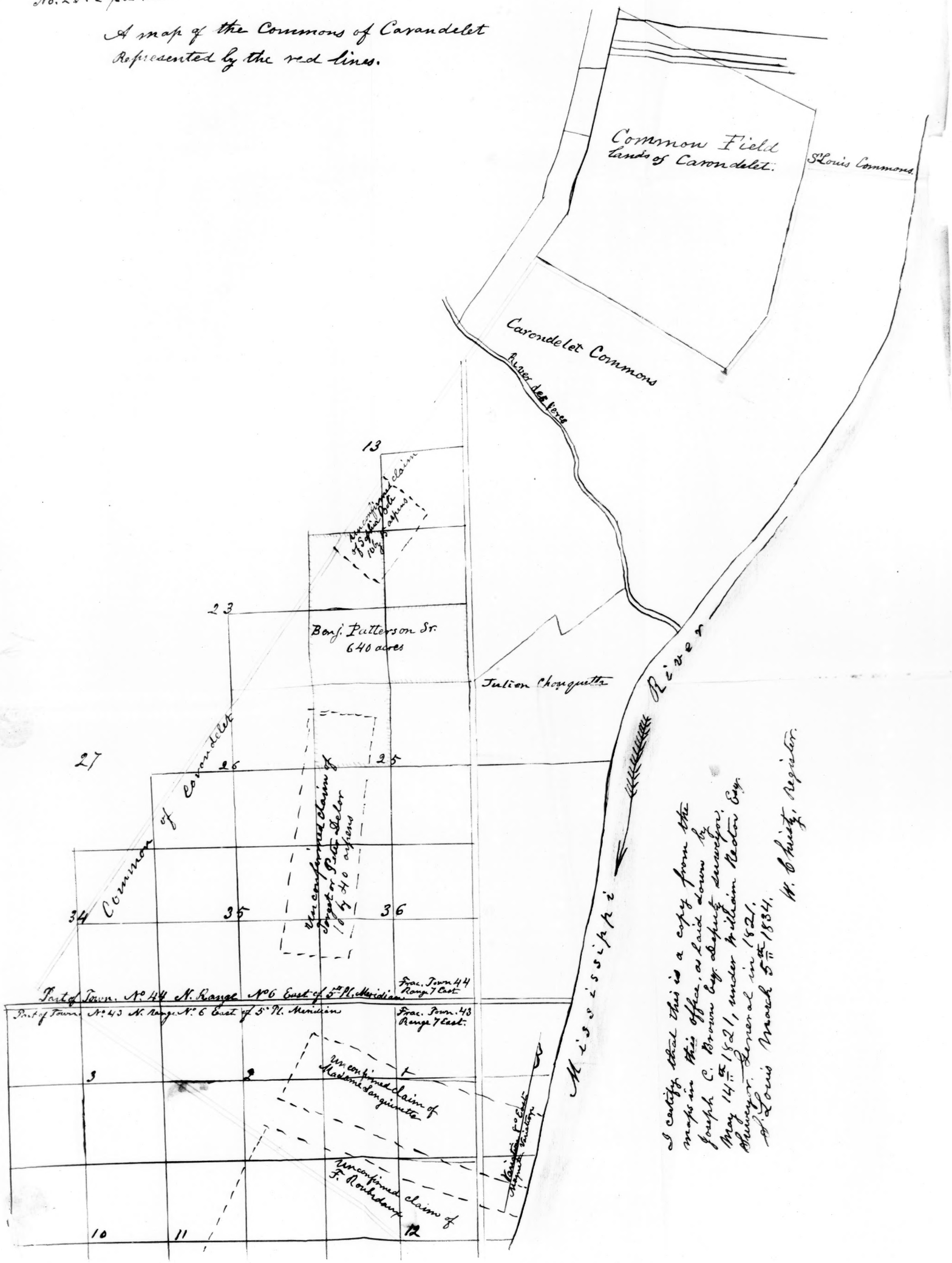
No 259 pa. 224-



Common Field of Prairie des Noyers.
Henry Duchouquette
William Hebert dit Le Compt in right of Louis Sarrade
120 arpens
102.08 acres
No 3126 J.B. Dubois
Township line
Sec. 5
Common of St. Louis
No 3103
Common Field.
of Carondelet
Julien Ray
Lambert Lajoy
C. Schaults
Julien Chouquette
Gamache
Francis Roinou Bouvit Marechal
Jurgel Dor
J.B. Gamache non Francis Chartrand
Louis Tarbeau
Robert Tarbeau
Boigs
Clement Dolor
Stone in path Sec 9
No 3102
Common of Carondelet
Village of Carondelet
Mississippi River
Variation 8° East
Scale of 20 chains to an inch

No. 259 - pa: 233 -

A map of the Commons of Carondelet
Represented by the red lines.



I certify that this is a copy from the map in this office, as laid down by Joseph C. Brown Esq. Deputy Surveyor. May 14th 1821, under William Rector Esq. Surveyor General in 1821.
St Louis March 5th 1834.
W. Christy, Register.